



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Gerry Tadros
DOCKET NO.: 21-40729.001-R-1
PARCEL NO.: 20-03-117-019-0000

The parties of record before the Property Tax Appeal Board are Gerry Tadros, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,025
IMPR.: \$16,975
TOTAL: \$28,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of an approximately 133-year-old, three story, multi-family dwelling of masonry construction with 4,217 square feet of living area. Features of the home include a full unfinished basement, three fireplaces, and three full bathrooms. The property's site is 3,150 square feet of land located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three class 2-11 equity comparable properties with varying degrees of similarities to the subject. The comparable properties were located between a 1.07 and 2.17-mile radius of the subject. The suggested comparable properties had improvement assessments that ranged from \$2.82 to \$2.98 per square foot of living area.

The appellant also indicated a contention of law as a basis of this appeal. Included in the submitted evidence was a brief titled “summary of relief requested” which provided information on the subject including an assessment history. Appellant requested relief based on vacancy/uninhabitability. Submitted in evidence was a Cook County Assessor’s Office Vacancy/Occupancy affidavit where the appellant asserts that the subject was 100% vacant for lien year of 2021. The appellant also affirms that the building was the subject of foreclosure transaction and was not habitable at the time of its sale¹. In support of the assertion that “the improvement is uninhabitable and requires a complete gut/rehab” appellant provided three undated and unlabeled photographs purportedly depicting the condition of interior areas of the three story, three-unit subject. Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$12,722.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,000. The subject property has an improvement assessment of \$16,975 or \$4.00 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. They are improved with a three-story, multi-family dwelling of either frame and masonry construction or masonry construction. Three of the properties were located within a ¼-mile radius of the subject. The improvements ranged: in age from 128 to 143 years; in size from 4,143 to 4,463 square feet of living area; and in assessment from \$4.75 to \$6.43 per square foot. Based on this evidence the board of review requested confirmation of the subject’s assessment.

The matter was set for a hearing before an ALJ on February 25, 2025. Prior to hearing the parties entered into a written agreement to waive the hearing and have the matter decided on previously submitted evidence.

Conclusion of Law

The taxpayer contends assessment inequity and a contention of law as the basis of this appeal.

The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position.” 86 Ill.Admin.Code §1910.65(d). “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15.

The appellant raises the issue of “vacancy” in their brief. The appellant cites no authority to support a reduction on this basis. The Board notes that while vacancy might be considered evidence of uninhabitability, vacancy is not the test by which a reduction may be granted subject to 35 ILCS 200/9-180. Appellant indicated that the subject experienced weighted vacancy of 100% during 2021 and argued that because of this vacancy and “the rules, practices, procedures and recent decisions of the Assessor in similar tax appeal cases”, the taxpayer requests that the

¹ No other information was provided by the appellant regarding the sale of the subject.

assessment of the subject improvements be reduced. Appellant failed to provide the rules, practices, procedures and recent decisions of the Assessor to support the very assertion they make in this appeal. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. There was no showing that the subject's market value was impacted by its vacancy during 2021. Therefore, the Board finds that a reduction based on the subject's vacancy is not warranted.

There is, however, a statutory authority that permits pro-rata valuations when a building is uninhabitable. Section 9-180 of the Property Tax Code, Section 9-180 of the Property Tax Code provide in part:

The owner of the property on January 1 shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued from the date the new or added improvement was *uninhabitable* and fit for occupancy or for intended customary use to December 31 of that year."

The appellant asserts that the "improvement is uninhabitable and requires a complete gut/rehab" and submitted a Cook County Assessor's Office Vacancy/Occupancy affidavit where the appellant asserts that the subject was 100% vacant for lien year of 2021 and was not habitable at the time of its sale. However, the appellant provided no other affidavits, testimony, or documentation that the property is unfit for habitation. The appellant provided a total of three undated photographs purported to be the interior of the subject but provided no information or evidence that would assist this Board in determining what was depicted in these photographs. Additionally, the appellant provided no evidence in the form of governmental permits, contractor agreements, purchase orders which would have not only shed light on the exact cause of its vacancy, its purported uninhabitability, but also show that attempts were being made to change the subject's current vacancy status. Therefore, the Board finds that the appellant has failed to establish that the subject was vacant due to uninhabitability.

Furthermore, as previously noted, the appellant provided limited information on the sale of the subject. However, the information provided by the appellant discloses that the "building was purchased thru foreclosure and not habitable" at the time of sale and that the "Building was purchased thru foreclosure & is in disarray from previous tenants". Thus, the appellant purchased the subject that was vacant and apparently with sufficient structural defects that made the subject uninhabitable. Under the legal maxim *caveat emptor* ("let the buyer beware"), deems that the appellant should have had full knowledge of the subject's condition at the time of purchase. The Board finds that the appellant purchased the subject with full knowledge of any and all deficiencies in the subject prior to its purchase. Thus, the Board finds that the "reduced assessment" of the subject that 35 ILCS 200/9-180 directs the Board to apply has already been built into the subject's purchase price. The Board finds that the appellant has failed to prove their contention of law basis by a preponderance of the evidence and a reduction of assessment is not justified.

Turning to appellant's assessment inequity argument, when unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proven by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof, and that a reduction in the subject's assessment is not warranted.

The parties submitted seven total class 2-11 equity comparable properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be the *appellant's comparable property #2 and the board of review's comparable properties #1 and #2*. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$2.92 to \$5.46 per square foot of living area. The subject's improvement assessment of \$4.00 per square foot of living area falls within the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 19, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

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