



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

APPELLANT: APA 2020, Inc.
DOCKET NO.: 21-47333.001-R-1
PARCEL NO.: 14-33-300-036-0000

The parties of record before the Property Tax Appeal Board are APA 2020, Inc., the appellant(s), by attorney Edwin M. Wittenstein, of Worssek & Vihon LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$54,037
IMPR.: \$32,943
TOTAL: \$86,980

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 consisted of a three-story dwelling of masonry construction with 5,146 square feet of living area. The dwelling was approximately 143 years old. Features of the home included a full basement and a 2.5-car garage. The property has a 4,323 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject was classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the purchase of the property in October 2020, for a purchase price of \$1,187,500 or \$230.76 per square foot of living area, land included in the sales price. Further, appellant offered evidence of demolition of the improvement and the construction of a new improvement on the property. Appellant argues that evidence of market value is the purchase of the subject property in October 2020 for \$1,187,500. Appellant then argues that the

old improvement was only present on the site for 97 days of 2021, until April 7, 2021, and should therefore not be subject to assessment for any days other than those 97, or a partial factor of 26.6% based on the market value of the October 2020 purchase price. In furtherance of this argument the appellant contends that the new improvement was not permitted as habitable until the following year, 2022. In support of this argument the appellant submitted information regarding the subject's new construction and uninhabitability including photos, building permits, inspection reports, and an affidavit. As the subject property is owned by a business entity, it is not an owner-occupied property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$171,049. The subject's assessment reflects a market value of \$1,710,490, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on the progress of construction of a new improvement on the site and aerial photos of the subject old improvement as of March 2021 and a new improvement structure as of July 2021 to argue that the improvement was substantially complete to add value to the property such that it was subject to assessment. The board of review, in sum, claims that the old improvement was present, and the new improvement substantially complete enough to warrant assessment on a partial factor of 86.7% based on the market value reflected by the assessment.

At hearing, the appellant testified that the subject was purchased in October 2020 for a purchase price of \$1,187,500 at an arm's length sale evidenced by the settlement statement included in the record and appellants answers in the Residential Appeal form Section V, which relates that that the subject sales transaction was not between family members or related parties, that the subject was advertised for sale on the open market in the Multiple Listing Service, that a realtor was used in the transaction, and that the transaction was not the result of a foreclosure action. Appellant stated that the improvement on the property was demolished on April 7, 2021. Shortly after demolition of the old improvement a new improvement was under construction during 2021 and not permitted as habitable until mid-2022. The appellant offered photos of the site showing the old improvement and subsequent vacant land. The appellant also offered municipal inspection reports which they allege indicate completion and habitability of the new improvement in 2022.

The board of review did not offer any testimony or question witnesses at the hearing but rested on the evidence previously submitted and in the record. The board of review's evidence related that the new improvement has value and should be assessed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The appellant has also disputed the assessment of the subject property in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides: 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. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

As to the argument of overvaluation, the Board finds that the best evidence of market value of the subject property is the recent sale of the subject by the appellant in October 2020. This sale was conducted as part of an arm's length transaction by unrelated parties, after the property was advertised on the open market, and was not subject to a foreclosure action. The evidence presented by the appellant as to the sale of the subject property was un rebutted by the board of review in submitted evidence or in testimony at hearing. The Board finds that the market value of the subject property as of January 1, 2021, was \$1,187,500. Since market value has been determined the three-year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2)

The appellant then contends that the improvement on the property was only present on the site for 97 days of 2021, that the new improvement being built was at no time inhabitable during 2021, and therefore the improvement assessment on the subject property should be reduced to reflect a partial occupancy factor of 26.6%, or the 97 days that the old improvement was present. The appellant offered evidence of municipal inspection reports which reflect that the new improvement was not given final approval of inhabitability until September 2022. Documentary submissions in the record from the board of review reflect the board of review's contention that the new improvement was inhabitable, with final approval by municipal authorities, as early as September 2021. The board of review offered no testimony for this contention at hearing.

Section 9-180 of the Code (35 ILCS 200/9-180) states as follows:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, 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 or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property. When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on

January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90-day period, no diminution of assessed valuation shall be attributable to the property. Computations under this Section shall be on the basis of a year of 365 days. (Source: P.A. 91-486, eff. 1-1-00.)

Section 9-160 of the Code provides:

“On or before June 1 in each year other than the general assessment year the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.”
35 ILCS 200/9-160

Here, section 9-160 requires the assessor to record any new improvements and to determine the value they have added to the property. By its terms, section 9-180, applies only after a building has been substantially completed and initially occupied. Reading these two sections together, section 9-160 clearly requires the assessor to value any substantially completed improvements to the extent that they add value to the property. Section 9-180 then defines the time when the improvement can be fully assessed. In Long Grove Manor the court found that an assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. The courts have rejected the argument that a property this is not “under roof” cannot be taxed. Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, 235 Ill.Dec. 299, 704 N.E.2d 872 (1998).

The Board finds that the subject property had a market value of \$1,187,500 as of January 1, 2021, that this market value would equate to total assessed valuation of the subject property of \$118,750 as determined by the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%, that the old improvement on the property was present for 97 days in 2021, and that a new improvement was under construction but substantially complete so as to add value to the property as of July 25, 2021. Based on the evidence and testimony in the record and relying on 35 ILCS 200/9-160 and 35 ILCS 200/9-180, the Board finds a reduction in the subject's assessment is 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:

April 21, 2026



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

AGENCY

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