



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

APPELLANT: Joseph Scalise
DOCKET NO.: 21-48785.001-R-1
PARCEL NO.: 17-33-211-014-0000

The parties of record before the Property Tax Appeal Board are Joseph Scalise, the appellant, by Mary Kate Gorman, Attorney at Law in Tinley Park; 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: \$13,750
IMPR.: \$0
TOTAL: \$13,750

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 consists of vacant land containing 3,125 square feet of land area that is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law. The appellant contends the subject improvements were demolished in January 2021. The appellant submitted copies of the demolition permit issued on October 21, 2020, a General Affidavit from the appellant stating the multi-family apartment building was demolished in January 2021, a contract with the company, Demolition by Paige, to demolish the building, and black and white photographs purportedly taken before and after the improvements were demolished. Based on this evidence, the appellant requested that the subject's assessment be reduced to a vacant land assessment of \$13,750.

The board of review submitted its “Board of Review Notes on Appeal” disclosing the total assessment for the subject of \$35,000. The subject’s assessment reflects a market value of \$350,000, 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 four equity comparables that have the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with multi-family buildings. The comparables have total assessments ranging from \$34,000 to \$38,000. The board of review’s evidence is non-responsive to the appellant’s contention of law argument with respect to the demolition of the subject’s improvements.

Conclusion of Law

The appellant raises a contention of law with respect to the voluntary demolition of the subject’s improvements. Where a contention of law is made the standard of proof is the preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject’s improvement assessment is justified.

The appellant submitted evidence that the subject’s improvement was demolished in January 2021. As to the appellant's claim for reduced assessment on the improvement due to its demolition as of January 2021, Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) is relevant and provides in pertinent part:

Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides in pertinent part: Valuation in years other than general assessment years. . . **The assessment shall also include or exclude**, on a proportionate basis in accordance with the provisions of Section 9-180, . . . **all improvements which were destroyed or removed.** [Emphasis added.]

The Board finds the appellant provided evidence that the multi-family apartment building located on the subject property was demolished in January 2021. The board of review submitted no evidence to contradict the appellant’s assertions. Based on this evidence, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject’s assessment should be reduced pursuant to section 9-160, and that a reduction in the subject’s assessment is warranted.

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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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