



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

APPELLANT: John Bonetti
DOCKET NO.: 21-49228.001-R-1
PARCEL NO.: 10-34-122-030-0000

The parties of record before the Property Tax Appeal Board are John Bonetti, the appellant(s), by attorney Scott Longstreet, of Park & Longstreet, P.C. in Inverness, IL.; 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: \$7,000
IMPR.: \$7,416
TOTAL: \$14,416

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 one-story dwelling of masonry construction with 1,231 square feet of living area. The dwelling was approximately 68 years old. Features of the home included a full basement, central air conditioning, a fireplace and a one-car garage. The property has a 7,000 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject was classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation by contention of law as the basis of the appeal, in that the improvement on the property was demolished during the lien year and was therefore not assessable as an improvement. In support of this argument the appellant submitted information on the period of time during the year that no improvement was present on the property. This information included a property owner affidavit as to when the improvement was demolished

and when a new improvement was certified for occupancy, contractor affidavit including invoices for a new improvement of the property later in the lien year, photos of the property pre- and post-removal of the improvement, utility company shut off records, and Cook County issued demolition permit.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,916. The subject property has an improvement assessment of \$22,916 or \$18.62 per square foot of living area. The board of review did not submit additional evidence.

At hearing, appellant attorney pointed out evidence in the record which indicated that the improvement on the subject property had been demolished as of January 20, 2021, and that the land was vacant until a new improvement was approved as habitable as of November 30, 2021. Appellant attorney argued that there was no improvement and therefore no improvement to assess from January 20, 2021, to November 30, 2021, and disputed habitability of a new improvement even through the last day of 2021. In arguing for no change in the improvement assessment the board of review argued that once the new improvement was 'under roof' and received a Certificate of Occupancy by the Village of Lincolnwood as of November 30, 2021, the new improvement should have been re-assessed but was not. Appellant attorney responded that during the time that there was no improvement on the property there should be no assessment for an improvement and, further, disputed the assertion that 'under roof' is equal to habitability. Board of review responded that the burden is on the appellant to show the circumstances of changes in the improvement and to prove the equity of a reduction in the assessment. Appellant attorney argued that the burden is on the county to assess the property and that as a matter of Due Process if the improvement has no value, then there is no assessed value for the appellant to prove wrong.

Conclusion of Law

The taxpayer contends overvaluation by matter of law as the basis of the appeal, in that the improvement on the subject property was demolished and therefore had no value to assess as an improvement. The appellant has disputed the assessment of the subject property 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.

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. See *Long Grove Manor v. Property Tax Appeal Board*, 301 Ill.App.3d 654, 235 Ill.Dec. 299, 704 N.E.2d 872 (1998)

Appellant evidence relates that there was no habitable improvement on the subject property from January 20 to November 30, 2021. Property owner affidavit relates that the subject was habitable again as of November 30, 2021. Appellant affidavit relates that a new improvement was given a temporary Certificate of Occupancy by the village as of November 30, 2021. Submitted evidence relates that a Residential Certificate of Use and Occupancy was issued by the village on December 19, 2022, approximately one year later. Neither party submitted evidence or testified to notification to the assessor of destruction of the old improvement or construction of the new improvement. Board of review argued for no change in the improvement assessment but offered no evidence as to the diminution in value to the subject property after the destruction of the improvement or the value of any new improvement. Board of review relied on the date of November 30, 2021, as the date that the new un-assessed improvement was habitable or 'under roof' but did not rebut appellant's rebuttal evidence of a final Certificate of Occupancy approximately one year later in 2022.

Appellant evidence indicates that the improvement on the subject property was demolished as of January 20, 2021, which would substantiate 20 days pro rata of the improvement assessment of \$22,916. \$22,916 divided by 365 is equal to \$62.78. This amount pro rata for 20 days of what was then the improvement results in an improvement assessment for that period of \$1,256.

Contractor affidavit relates the construction costs for the newly constructed improvement. These costs indicate a market value of \$725,257 for the newly constructed, habitable improvement. This market value would represent an improvement assessment of \$72,526 under the three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. This improvement assessment divided by 365 days is equal to \$198.70. This figure then applied to the new improvement for 31 days, December 1 -31, 2021, pro rata, results in an assessment for that period of \$6,160.

Based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject's improvement was inequitably assessed and 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: _____

January 20, 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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