



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

APPELLANT: Frank Wong
DOCKET NO.: 21-55139.001-R-1
PARCEL NO.: 17-28-212-005-0000

The parties of record before the Property Tax Appeal Board are Frank Wong, the appellant, by attorney Anthony M. Farace, of Amari & Locallo 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: \$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 property consists of a 2-story multi-family building of masonry exterior construction with 4,513 square feet of building area. The building is approximately 59 years old and features a basement. The property has a 3,125 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The basis of the appellant's appeal petition is a contention of law. The appellant submitted a brief asserting that the subject dwelling was rendered uninhabitable for the entire 2021 tax year due to a fire on May 29, 2020 and the subject's improvement assessment should be reduced to zero pursuant to Section 9-180 of the Property Tax Code (35 ILCS 200/9-180). In support of this argument, the appellant submitted a vacancy affidavit affirming the subject property was vacant in 2021; an income and expenses affidavit affirming the subject property had no income or

expenses in 2021; photographs of the subject property depicting fire damage; a Chicago Fire Department Incident Report describing a fire at the subject on May 29, 2020; an insurance claim letter for a date of loss of May 29, 2020; City of Chicago building permit information describing a building permit issued on January 6, 2021; and a contractor's certification indicating construction was complete as of March 1, 2022.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$0.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,000. The subject property has an improvement assessment of \$78,250 or \$17.34 per square foot of building area. As part of the "Notes on Appeal" the board of review acknowledged the subject had a fire on May 29, 2020, the subject was damaged by fire, a building permit was issued on January 5, 2021, an insurance claim was submitted, and a certificate of completion was submitted by the appellant as of March 1, 2022.

Based on the appellant's evidence, the board of review agreed the subject property was uninhabitable in 2021 and agreed the subject's improvement assessment should be reduced to \$0 for the 2021 tax year.¹

Conclusion of Law

The appellant's argument is based on a contention of law regarding the interpretation and application of Section 9-180 of the Property Tax Code (35 ILCS 200/9-180). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Board finds Sections 9-160 and 9-180 of the Property Tax Code (35 ILCS 200/9-160 & 9-180) are applicable. Section 9-160 provides in relevant part:

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. In case of the destruction or injury by fire, flood, cyclone, storm or otherwise, or removal of any structures of any kind, or of the destruction of or any injury to orchard timber, ornamental trees or groves, the value of which has been included in any former valuation of the property, the assessor shall determine as near as practicable how much the value of the property has been diminished, and make return thereof.

Section 9-180 of the Property Tax Code provides in relevant part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or

¹ The Board notes the board of review did not agree to stipulate to the amount requested by the appellant despite the submitted notes agreeing with the appellant's request.

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 Board finds it is undisputed the subject property was destroyed by fire on May 29, 2020 and was uninhabitable as of the January 1, 2021 assessment date and for the entire 2021 tax year. The Board further finds the board of review did not present any argument or evidence to challenge the appellant's calculation of the reduced improvement assessment. Thus, the Board finds a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted on this record.

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: _____

June 17, 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

AGENCY

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