



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

APPELLANT: 1941-45 Fremont, LLC  
DOCKET NO.: 21-55876.001-R-1 through 21-55876.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1941-45 Fremont, LLC, the appellant(s), by attorney John Rock, of Rock Fusco & Connelly, LLC 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
21-55876.001-R-1	14-32-409-012-0000	37,500	6,021	\$43,521
21-55876.002-R-1	14-32-409-013-0000	37,500	10,036	\$47,536
21-55876.003-R-1	14-32-409-014-0000	37,500	4,014	\$41,514

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 one-year-old two-story dwelling of masonry construction with 2,940 square feet of living area. Features of the home include a full basement and a three-car garage. The property has a 9,000 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a brief stated that the appellant purchased the building in 2021, but the property was vacant and uninhabitable during this time. The appellant stated that the property was not constructed and habitable until May 2022. The appellant requested that the property be reassessed as a class 1-00 property in 2021 since the building was not inhabitable, as no occupancy permit was issued. The appellant submitted photographs of the property as of

October 1, 2021, that per the appellant, showed the property was under construction and uninhabitable. The appellant attached a demolition permit from October 2019. The pictures of the property submitted in 2021 showed the property was still under construction, but had a roof, stairs, other fixtures, and overall was substantially completed.

The board of review did not submit any supporting evidence prior to the evidence submission period in the file.

On January 12, 2026, a hearing was held in this matter beginning at 9:00am. The appellant was represented by Jacqueline Gianneschi and the board of review was represented by Shaina Howell. At the beginning of the hearing, the board of review emailed evidence to the presiding Administrative Law Judge and the appellant. This evidence included purported aerial pictures that per the board of review, showed a substantially completed structure in 2020 and 2021. The board of review also submitted a copy of the case *Long Grove Manor v. Property Trax Appeal Board*, 301 Ill.App.3d 654 (1998). The appellant objected to the submission of this evidence. During the hearing, the presiding Administrative Law Judge reserved ruling on this objection, but in this decision this objection is sustained because of the untimeliness of the submission of evidence, as the board of review did not submit this evidence during the required evidentiary period. Also, the evidence lacked proper foundation to be admitted. On the other hand, the *Long Grove Manor* case will be considered, as the board of review is allowed to make argument based on relevant caselaw during a hearing.

Otherwise, during the hearing, the appellant reiterated that the property was demolished, under construction, and uninhabitable during the entirety of 2021. The appellant stated the property was demolished prior to purchase, it was purchased for \$1,800,000 in 2021, and overall, the property was not habitable until 2022. The appellant stated that pursuant to 35 ILCS 200-9-180, the property owner should only be liable for tax during the period when the property was habitable, and the property was not habitable at all in 2021.

The board of review, relying on *Long Grove Manor*, stated that the property was substantially completed in 2021, which would still allow for an assessment payment for the improvement during that year. The board of review is requesting that the current assessment be confirmed.

### **Conclusion of Law**

The taxpayer contends a contention of law as its main basis for appeal and stated that the property should be reclassified to a 1-00 vacant land only site for 2021 and the improvement should be valued at zero based on 35 ILCS 200-9-180. The board of review argues the improvement had value in 2021 based on submitted photos that showed a substantially completed property that could still be valued per the *Long Grove Manor* precedent. The Board ultimately concluded that both parties are correct in part.

First, the Property Tax Appeal Board does not have authority to reclassify a property. Second, based on the evidence that is not disputed by the parties, the property was demolished, under construction in 2021, and per photos submitted that were not objected to in a timely manner by the board of review, showed a substantially completed improvement as of October 1, 2021. The appellant is correct in that the property, per submitted photographs was under construction and

there was no evidence to show habitability or substantial completion prior to October 2021. However, the photographs submitted, as the board of review argued, allow a valuation of the improvement per the *Long Grover Manor* precedent as of October 2021. The photographs show the property has a roof, stairs, substantially completed rooms and other fixtures as of October 2021. Therefore, *Long Grove Manor* and 35 ILCS 200-9-180 allow for the proportional application of an assessment during that period of the year in October, November, and December when the property was substantially completed and therefore habitable. Therefore, the improvement assessment will be valued for the 92 days when the property was substantially completed and habitable in 2021.

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.



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Chairman



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Member



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Member



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Member

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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: February 17, 2026



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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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