



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

APPELLANT: Nella and Rosina DiSanto
DOCKET NO.: 22-30762.001-R-1
PARCEL NO.: 28-30-412-074-0000

The parties of record before the Property Tax Appeal Board are Nella and Rosina DiSanto, the appellant(s); 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: \$3,105
IMPR.: \$3,417
TOTAL: \$6,522

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2022 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 49-year-old, 2-story, multi-family dwelling of masonry construction with 3,978 square feet of living area. Features of the home include 4 bathrooms. The property has a 3,978 square foot site located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends recent construction as the basis of the appeal. In support of this argument, appellant completed Section VI of its Appeal Form indicating the subject property was constructed or remodeled on December 1, 2020, for a building cost of \$255,000, not including all costs. Appellant indicates an occupancy permit was issued on December 31, 2023, and that the building was habitable, and construction was completed on that date. Appellant also submitted a copy of the board of review's written decision reflecting its final total assessment for the

subject property of \$37,275. Based on this evidence, appellant requested a reduction in the subject's assessment to \$3,105.

Appellant asserts the subject property is being restored to pre-fire condition, but the Covid-19 pandemic impacted the supply chain, and this restoration has been protracted. Appellant submitted photographs showing fire damage of the exterior and interior of the subject property and photos of drywall repair/construction. Also, Appellant submitted a copy of a permit from the Village of Tinley Park. In a signed and notarized General Affidavit to the Property Tax Appeal Board dated August 3, 2023, appellant attests she completed a form to request a field visit by the assessor's office but was advised by a representative at the assessor's office that the field visit request form can only be turned in when the township is open for assessment, and it was not open. Appellant also attests that fire restoration work is still be completed and the subject property is unoccupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,276 which reflects a market value of \$372,760 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$34,171, or \$8.59 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparables. Each comparable was improved with a residence of masonry construction with two stories. The comparables ranged: between 3,418 and 3,978 square feet of living area; in assessment between \$8.84 and \$11.28 per square foot of living area; and in age between 47 and 54 years old. All of the board of review's comparables and were located within a quarter of a mile of the subject property. In addition, one of the board of review's comparables sold in December of 2019 for \$440,000.

In rebuttal, appellant submitted a letter opining that the board of review's comparable properties are not comparable to the subject property as they had not experienced vacancy due to a casualty.

Conclusion of Law

The appellant has 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 appellant argues that the subject is vacant and uninhabitable. Section 9-180 of the Code (35 ILCS 200/9-180) states:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the

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.)

In the instant appeal, appellant asserts the subject is uninhabitable due to fire damage. Appellant submitted photographs of the subject which show the damage and that parts of it are under rehabilitation. The Board finds this is an accidental means of uninhabitability and that there is minimal value in the improvement. The courts have found that a token assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 704 N.E.2d 872 (2d Dist. 1998). The courts have rejected the argument that a property that is not "under roof" cannot be taxed. Id. at 302. In this matter, the PTAB finds the appellant submitted photographs showing the subject property was under roof but minimally complete, not significantly complete as established in Long Grove Manner.

Regarding appellant's vacancy argument, vacancy is a contention of law and when a contention of law is raised, a party is required to "submit a brief in support of his position." 86 Ill. Admin. Code §1910.65(d). While appellant cites no statutory authority or case law authority which would direct the Board to what the appellant's specific contention of law would be, appellant did submit a letter, affidavit, permit, and photographs.

The Board finds the appellant has submitted sufficient evidence proving that the subject is not habitable during the lien year due to the fire damage to the property. The board of review failed to address the condition of the subject property's improvement and only submitted equity and sales comparables. The board of review's evidence did not include any descriptive evidence of

the habitability of its comparables. Nor did the board of review address how the subject's renovation effected its assessed value.

The Board finds that the appellant has proven that the property was uninhabitable in 2022. However, the Board finds that a partial assessment of the improvements is appropriate based on the extent to which they increased the value of the subject. See Brazas v. Property Tax Appeal Bd., 339 Ill. App. 3d 978, 984 (2d Dist. 2003). Accordingly, the Board finds that the improvements should be assessed at 10% of their full value.

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: _____

October 15, 2024



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

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