FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Caryl Dillon
DOCKET NO.: 22-38951.001-R-1
PARCEL NO.: 14-29-130-053-1003

The parties of record before the Property Tax Appeal Board are Caryl Dillon, the appellant(s), by attorney Daniel G. Pikarski, of Gordon & Pikarski 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 ***No Change*** 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:	$16,978
IMPR.:	$49,021
TOTAL:	$65,999

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 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 one condominium unit in a three-unit building. The subject is a class 2-99 property. The property has a 3,254 square foot site and is located in Lake View Township, Cook County.

The appellant contends that the subject's market value is not accurately reflected in the assessed value as the basis of the appeal. The appellant argues that the subject's improvement was demolished and uninhabitable for 100% of 2022. In support, the appellant submitted eight color photographs of the subject's interior dated November 22 and December 26, 2022 and a Vacancy/Occupancy Affidavit for 2022 stating that the subject was being rehabbed due to insufficient ventilation resulting in black mold. Based on the evidence, the appellant requested the subject's assessment be reduced to $16,979 to reflect the uninhabitable state of the subject in 2022.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $65,999 was disclosed. This assessment reflects a market value of $659,990 when using the 10% level of assessment for class 2 properties as determined by the Cook County Real Property Classification Ordinance. In support of the subject's assessment, the board of review stated that the appellant did not submit any permits, contractors statements, insurance claims or reason for current condition and therefore, insufficient evidence was provided to establish subject was vacant for all of 2022 or vacancy was covered by statute. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v.Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002); Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

When the demolition of a property is at issue, Section 9-180 of the Property Tax Code is applicable, which states, in relevant part:

Pursuant to Section 9-180, assessors are to pro-rate valuations based on the year of 365 days. Section 9-180 of the Property Tax Code states in relevant part:

> 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 the year....
> (35 ILCS 200/9-180)

The statute measures the value of an improvement to the property either from the date "when the occupancy permit was issued" or from the date the improvement "was inhabitable and fit for occupancy" prior to December 31 of the same year. The appellant failed to establish by a preponderance of the evidence that the subject was inhabitable and fit for occupancy prior to December 31, 2022. The appellant failed to submit evidence such as insurance claims, contractor statements and/or building permits stating that the property was inhabitable as of December 2022. The affidavit and photographs submitted by the appellant do not specifically show or prove that the subject was inhabitable but merely show that construction work was ongoing through December 2022. The photographs and affidavit do not provide enough detail regarding ongoing construction work and open permits in 2022. Therefore, based on this record,

the Board finds that the subject's improvement assessment is supported and a reduction in the subject's assessment is not 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

DISSENTING:

C E R T I F I C A T I O N

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 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 9-215 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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