



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

APPELLANT: 2238 W. Belden, LLC  
DOCKET NO.: 22-40235.001-R-1  
PARCEL NO.: 14-31-104-025-0000

The parties of record before the Property Tax Appeal Board are 2238 W. Belden, LLC, the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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:** \$21,000  
**IMPR.:** \$12,976  
**TOTAL:** \$33,976

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 consisted of a two-story dwelling of frame construction with 1,596 square feet of living area. The dwelling was approximately 123 years old. Features of the home included a slab foundation and a two-car garage. The property has a 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject was classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and contention of law. In support of the argument of overvaluation the appellant submitted evidence disclosing the subject property was purchased on September 13, 2021, for a price of \$575,000. The appellant submitted Section IV – Recent Sale Data of the Residential Appeal form asserting that the property was not transferred between family members or related corporations, was sold by owner, was not advertised for sale, and was not sold due to a foreclosure action or by using a deed for contract. The appellant

submitted a settlement statement. Further, in support of both the overvaluation and contention of law arguments the appellant offered evidence of demolition of the improvement and the construction of a new improvement on the property. Appellant argues that evidence of market value is the purchase of the subject property in October 2020 for \$575,000. Appellant then argues that the old improvement was only present on the site for 51 days of 2022, until February 22, 2022, and should therefore not be subject to assessment for any days other than those 51, or a partial factor of 13.9% based on the market value of the September 2021 purchase price. In furtherance of this argument the appellant contends that the new improvement was not permitted as habitable until the following year, 2023. In support of this argument the appellant submitted a legal brief asserting that the assessment for the subject should be based on the sales price in 2021 and the 51 days in 2022 during which the old improvement was standing. The appellant argues that the improvement assessment should exclude the remainder of 2022, after demolition of the old improvement and due to the uninhabitability of the new improvement for the remainder of 2022. Appellant submitted information regarding the old improvement's demolition including demolition declaration, contractor bills, and permit. The appellant submitted information on the subject's new construction and uninhabitability including photos, vacancy affidavit, building permits, and inspection reports. Appellant disclosed that this is not an owner-occupied residence. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the 2021 purchase price for those days when the old improvement was standing and habitable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,266. The record includes the Cook County Board of Review 2022 Assessed Valuations decision which indicates that the total assessment for the subject property is \$65,265 and the Board relies on that decision. The subject's assessment reflects a market value of \$652,650 or \$409.93 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three class 2-11 comparable sales properties which sold from April 2020 to April 2022 for sales prices from \$695,000 to \$890,000 or from \$367.34 to \$557.64 per square foot of living area, land included in the sales prices. These properties were located within the same subarea as the subject, were 131 or 133 years old, and had from 1,554 to 1,892 square feet of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the three comparable sales submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$367.34 to \$557.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$409.93 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment on that basis is not justified.

The appellant has also 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 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. In Long Grove Manor the court found that an assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. The courts have rejected the argument that a property this is not “under roof” cannot be taxed. Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, 235 Ill.Dec. 299, 704 N.E.2d 872 (1998).

The appellant asserted under contention of law that the old improvement was only standing, before demolition, for 51 days. The Board finds that the old improvement was standing for 52 days, 31 days of January and 21 days of February 2022. This amounts to an occupancy percentage of 14.00% of the year. Based on the improvement assessment of \$44,266, the improvement assessment for those 52 days in 2022 is \$6,306. The board further finds that the new improvement, under construction but substantially complete so as to add value to the property as of May 25, 2022, or a total of 220 days of substantial completion of the new improvement, will be assessed the pro rata sum of assessment for those days, or \$6,670.

The Board finds that the subject property had a market value of \$652,650 as of January 1, 2022, that this market value would equate to total assessed valuation of the subject property of \$65,265 as determined by the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%, that the old improvement on the property was present for 52 days in 2022, and that a new improvement was under construction but substantially complete so as to add value to the property as of May 25, 2022. Based on the evidence in the record and relying on 35 ILCS 200/9-160 and 35 ILCS 200/9-180, the Board

finds a reduction in the subject's assessment to account for the 114 days the subject was under construction and not substantially complete 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: June 16, 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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