



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

APPELLANT: Pat O'Donnell
DOCKET NO.: 22-43444.001-R-1
PARCEL NO.: 14-29-113-007-0000

The parties of record before the Property Tax Appeal Board are Pat O'Donnell, the appellant, by attorney Michael Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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: \$46,875
IMPR.: \$24,562
TOTAL: \$71,437

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 property is a 3,125 square foot site located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement was an approximately 145-year-old, two-story dwelling of frame construction with 2,829 square feet of living area.

The appellant contends contention of law as the basis of the appeal. In support of this argument the appellant submitted a brief asserting that the 2021 final total assessment was \$96,000 and the 2022 total reduced assessment of \$71,438 was based on a 50% occupancy factor, but that the correct reduction should be based on a 25% occupancy factor as the building was demolished April 1, 2022. In their brief the appellant argued that the subject experienced "significant" vacancy during the lien year. In support of that argument the appellant submitted a copy of the pro-rata valuation statute; a undated and unnotarized residential vacancy-occupancy affidavit electronically

signed by the managing agent for 1450 Wellington Ave¹, Chicago for the year 2022 with “100%” written for months January through December; an invoice dated March 18, 2022 from a “Taylor Excavating & Construction, Inc.”, for address 1450 W. Wellington for the demolition of existing 2.5 story, 2-unit framed residence, garage, and removal of foundations and permitting fees; an undated, incomplete, unnotarized demolition affidavit for 1450 Wellington; an undated, unlabeled, photograph of a green screened chain link fence in front of a below grade foundation with no time stamp or any indication of the address; and a City of Chicago building permit for 1450 W. Wellington dated March 3, 2022 to wreck residence and garage. Pursuant to 35 ILCS 200/9-180 and “the rules, practices, procedures and recent decisions of the Board of Review in similar tax appeal cases”, the appellant requested a reduction to \$59,156.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject² of \$71,437. The subject's assessment reflects a market value of \$714,370, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review argued the subject was purchased in a dilapidated state in early 2022 for \$644,000, then sold in March of 2023 for \$1,950,000. The board of review submitted unofficial copies of warranty deeds documenting the consideration amounts. The board of review asserted there was insufficient information to support a further reduction for the lien year based on the lack of evidence regarding the date of demolition. The board of review argued that a structure existed as of July 2022 and submitted geographical information survey overhead photos of the subject site on July 2, 2022, and September 9, 2022, showing a structure under roof. The board of review requested that the assessment be confirmed.

The matter was set for hearing February 5, 2026, but prior to that date the parties waived hearing and requested the Board to decide the appeal on the evidence submitted.

Conclusion of Law

The appellant disputes the assessment of the subject property 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant raises the issue of “vacancy” in their brief. The appellant cites no authority to support a reduction on this basis. The appellant does not present any statute, case law, or administrative

¹ The residential appeal form submitted by appellant lists the address of the subject property as 1452 W. Wellington with a parcel number of 14-29-113-007-0000.

² The board of review notes state the parcel address is 1450 W. Wellington with a parcel number of 14-29-113-007-0000.

rule citations as a basis of their legal argument. Vacancy is not a recognized basis to seek a reduction of assessed value at the Property Tax Appeal Board. Furthermore, under their “Vacancy” analysis, the appellant presents a calculation but does not provide any explanation for this calculation. Specifically, the occupancy percentage of 25% is undefined and not supported by any facts or authority.

There is statutory authority that permits pro-rata valuations when a building is uninhabitable.

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, the appellant claims that the property was uninhabitable as it was demolished. However, the appellant provided no proper affidavits or documentation as to when that happened and when the property was ostensibly rebuilt. The appellant argued in their brief that the date of demolition was April 1, 2022, but the appellant did not provide any evidence as to when the demolition occurred. They did provide an unpaid invoice for demotion, a permit for demolition, and a demolition affidavit with no information about a demolition date. The appellant provided a picture of a foundation that appeared to be under construction but provided no affidavits describing what the picture depicted or laying foundation for when the picture was taken, or that it depicted the subject. Simply because a residence is under construction does not *per se* render the residence uninhabitable. The appellant provided no other affidavits, testimony, or documentation that the property was fit or unfit for habitation during the lien year. A residence may be vacant due to the inconvenience of construction but may still be habitable all the same. This Board will not make conclusions that conflate vacancy and uninhabitability.

Appellant indicated that the subject experienced weighted vacancy of 100% during 2022 per an affidavit from the managing owner of the property. They argued that because of this vacancy and “the rules, practices, procedures and recent decisions of the Board of Review in similar tax appeal cases”, that the assessment of the subject improvement be reduced. Appellant failed to provide the rules, practices, procedures and recent decisions to support that assertion. The appellant’s request of a 25% occupancy factor is undefined, not supported by any authority, and inconsistent with the evidence in the record. The board finds that the appellant does not provide any explanation for the 25% calculation. The mere assertion that vacancies in a property exist does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. Lastly, the appellant failed to show that the subject was uninhabitable or unfit for occupancy prior to demolition or after it was ostensibly rebuilt.

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). Therefore, the Board finds that the appellant has failed to show with this record the appropriate pro-rata valuation vectors and that the appellant has failed to prove their contention of law basis by a preponderance of the evidence, thus a reduction of assessment is not 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:

April 21, 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

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