



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

APPELLANT: Teresa Licari
DOCKET NO.: 22-43954.001-R-1
PARCEL NO.: 13-33-400-006-0000

The parties of record before the Property Tax Appeal Board are Teresa Licari, the appellant(s), by attorney Daniel J. Farley, 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: \$4,365
IMPR.: \$0
TOTAL: \$4,365

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 was improved with a 120-year-old, two-story, building of frame construction. It contained 2,474 square feet of gross building area. Features of the subject included a crawl space. The property is situated on 2,910 square feet of land in Jefferson Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law. The appellant submitted a brief in support of the contention of law. She argued the subject was vacant and uninhabitable through the 2022 lien year due to a fire that caused total damage to the building on December 18, 2021. The appellant submitted: an invoice from Simplee Removal & Trucking Incorporated for

“wreck & remove a 2-story frame damaged residential building;” building permit application status; Chicago Fire Department Incident Report regarding a fire on December 18, 2021; page from the Chicago Sun Times newspaper website about the fire. The appellant argues for an assessment reduction to reflect the uninhabitable condition. The appellant requests the Board to find a zero assessment for the improvement and a total assessment based solely on the land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,000. The subject's assessment reflects a market value of \$180,000 when applying the 2022 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review did not submit evidence in support of its contention of the correct, nor did it address the appellant's contention of law for zero improvement assessment due to the fire.

Conclusion of Law

The appellant raised a contention of law. “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.” 5 ILCS 100/10-15. The Board finds the appellant sustains the burden of proof for his contention of law; and finds an assessment reduction due to vacancy is warranted.

The Board finds the appellant submitted evidence that the subject was uninhabitable and, therefore, vacant because it had been destroyed or rendered uninhabitable by accidental means, specifically the fire. *See* 35 ILCS 200/9-180. Accordingly, the Board finds a reduction of assessment to zero for the improvement is 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: _____

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: July 15, 2025



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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