FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 1221 W. Cornelia LLC
DOCKET NO.: 22-45435.001-R-2
PARCEL NO.: 14-20-314-014-0000

The parties of record before the Property Tax Appeal Board are 1221 W. Cornelia 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 ***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:	$56,250
IMPR.:	$212,500
TOTAL:	$268,750

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 two-story, single-family dwelling of masonry construction with 3,964 square feet of living area. Features of the dwelling include five and two-half baths, a full finished basement, one fireplace, and a two-car garage. The property has a 3,750 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant submitted a brief contending that the subject property was improperly assessed based on a contention of law. The appellant's attorney argued that in accordance with Section 9-180 of the Property Tax code (35 ILCS200/9-180), the subject property is entitled to a partial assessment based upon the fact that the subject was not occupied due to demolition and construction in 2022. In support, the appellant submitted a Vacancy/Owner Affidavit attesting that the subject

experienced above 100% vacancy in 2022 due to construction, ComEd utility bills, listing sheet, settlement statemen dated August 2021, City of Chicago building permit and inspection records listing inspection status, three photographs dated October 5, 2022. Lastly, the appellant disclosed an 85% occupancy factor was applied by the assessor in 2022 regarding the subject. The appellant requested a 100% vacancy and a 10% occupancy factor be applied to the improvement value. Based on the foregoing evidence and argument, appellant requested a reduction in the subject's total assessment to $81,250 which reflects 100% vacancy.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $268,750 was disclosed which includes an 85% occupancy factor. In support of the subject's assessment, the board of review submitted descriptions and assessment information for three properties located within the subject's neighborhood. The board of review did not address the appellant's demolition and/or vacancy arguments made in this appeal. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As to the appellant's claim for a reduced improvement assessment due to the subject's construction, Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) is relevant and provides in pertinent part:

> The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, . . . all improvements which were destroyed or removed. [Emphasis added.]

Section 9-180 of the Property Tax Code provides:

> 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. . . .
>
> Computations under this Section shall be on the basis of a year of 365 days.

In light of these provisions of the Property Tax Code, the assessor applied an occupancy factor of 85% to the subject for the tax year 2022 and reduced the subject's assessment to $268,750. The appellant then requested that the subject's full improvement assessment should be further reduced by an occupancy factor of 10%. The appellant states that the subject was vacant due to construction in 2022 per the affidavits and as of October 2022 per the photographs. However, the affidavits do not state that the subject was uninhabitable as of 2022. The photographs do not provide enough detail regarding ongoing construction work in 2022. The appellant failed to establish by a preponderance of the evidence that the subject was inhabitable and fit for occupancy through December 31, 2022. The appellant failed to submit evidence such as photographs, contractor statements and/or building and occupancy permits stating that the property was 100%

in 2022. The submitted building permits do not state the subject was under construction throughout 2022 but only as of May 2022 and a plumbing inspection pass in March 2023. The City of Chicago permit printouts do not provide enough detail regarding ongoing construction work and open permits through December 2022. The affidavits submitted by the appellants do not state when the subject was inhabitable and unfit but merely state that construction was ongoing and vacant through 2022. Lastly the utility bills show electricity was being consumed as of October 2022. Therefore, based on this record, the PTAB 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

AGENCY

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