



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

APPELLANT: Elaine Neal
DOCKET NO.: 22-50658.001-R-1
PARCEL NO.: 18-25-205-027-0000

The parties of record before the Property Tax Appeal Board are Elaine Neal, the appellant(s); 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: \$2,966
IMPR.: \$1,034
TOTAL: \$4,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 79-year-old, one-story single-family dwelling of frame construction with 880 square feet of living area. Features of the dwelling include a crawl space, one full bathroom and a 340 square foot detached 1.5-car garage. Appellant reports that the subject is owner occupied. The property has a 7,416 square foot site located in Bridgeview, Lyons Township, Cook County. The property is a Class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal, which was submitted Pro-Se, is based on a contention of law. The Appellant submitted a letter of explanation requesting a reduction for vacancy due to inhabitability of the subject. Appellant submitted an engineering report from EFI Global, INC detailing the causes of the subject's inhabitability due to extensive water damage, dated photographs of the demolition of the subject, photographs, included in the engineering report, an invoice for the demolition, and a permit issued on May 22, 2022, from the Cook County Department of Environment and Sustainability allowing the demolition of the subject as well as a letter of explanation from appellant.

The structural engineering assessment report completed by EFI Global dated September 14, 2021, concluded that the subject was unsafe for occupancy. The report went on to state that the "entirety of the foundation and floor framing are damaged beyond repair". Based on the submitted evidence the appellant sought a 10% occupancy from January 1 through July 25, then land value only after the demolition of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$10,608 which reflects a market value of \$106,080 or \$13.26 per square foot of living area, land included, when using the assessment 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 a brief entitled Board of Review's Supplemental Brief on its Notes of Appeal Regarding the Alleged Vacancy and Demolition. The board of review argues in part that the appellant chose to demolish the subject rather than do what EFI Global, the engineering firm, recommended which was while "...the entirety of the foundation and floor framing are damaged beyond repair; accordingly, it is our recommendation that the main floor walls, upper floor, and roof of the house be shored and a new foundation and first floor framing system be installed."

This matter was set for hearing. Prior to hearing, the parties agreed to have the matter written on the evidence submitted and the administrative law judge granted their motion.

Conclusion of Law

The appellant has 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 appellant argues that the subject is vacant and uninhabitable. Section 9-180 of the Code (35 ILCS 200/9-180) states:

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 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.)

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 unfit for occupancy" prior to December 31 of the same year. Appellant submitted photographs and an engineering report that support the contention that the property was inhabitable as of 2021. Based on the information provided, the Board finds that the subject's condition in 2022 was severe enough to be considered inhabitable and unfit for occupancy. The appellant then had the subject demolished in the end of July 2022, rendering the subject to a vacant lot.

The board of review argues that the owner purposely demolished the subject contrary to the expert's opinion that the subject in its present condition could be repaired and notes that the Property Tax Code is clear that vacancy relief is only appropriate in those cases where the subject was either destroyed or rendered uninhabitable by accidental means. While the board of review claims the taxpayer intentionally demolished the property, when they decided to demolish rather than correct the accidental extensive damage, the board of reviews positions ignores the report's other conclusion which was "while the repairs are technically feasible, they may not be economically possible." The fact that the engineer's report considered a complete demolition is a crucial factor in the analysis of this appeal. While the physical structure may have been repairable in theory, the cost could have exceeded the cost of a new construction, rendering repair an unviable option. Based on the expert's conclusion and the evidence of the condition of the subject, including the photographs, the Board finds that it is a reasonable conclusion that the demolition of the subject was a reasonable economic course of action. Therefore, based on this record, the PTAB finds that the subject's improvement assessment is not supported and a reduction in the subject's assessment 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: _____

November 25, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Elaine Neal
7254 W 72nd St
Bridgeview, IL 60455

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602