



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

APPELLANT: Barbara Popp  
DOCKET NO.: 22-51866.001-R-1 through 22-51866.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Barbara Popp, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-51866.001-R-1	24-13-101-013-0000	3,000	8,536	\$ 11,536
22-51866.002-R-1	24-13-101-014-0000	3,000	11,000	\$ 14,000

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a residential building and a detached garage located in Lake Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law as the basis of the appeal. The appellant argues that the subject was purchased on September 27, 2022 for \$73,500. The appellant then asserts that the residential building was demolished in November 2022, and that the garage was demolished in January 2023. In support of this argument, the appellant submitted color photographs of the vacant land, and demolition permits issued by the City of Chicago. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$2,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,000. The subject's assessment reflects a market value of

\$140,000 when applying the 2022 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information for four equity comparables, and one sale comparable. The board of review's evidence also states that the subject was purchased in October 2022 for \$73,500.

### **Conclusion of Law**

The appellant makes a contention of law as the basis of the appeal. "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 did meet this burden of proof, and a reduction in the subject's assessment is warranted.

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.

35 ILCS 200/9-180.

It is clear from the color photographs and the demolition permit submitted by the appellant that the subject's residential improvement was demolished on November 30, 2022 at the latest. The board of review submitted no evidence to contradict the appellant's assertions. As such, the Board finds that the subject shall be assessed from January 1, 2022 to November 30, 2022, which is 333 days, or 91.2% of the year ( $333 \div 365 = 91.2\%$ ). The decrease in the subject's assessment will be taken from the subject's current assessment of \$28,000, resulting in a total assessment of \$25,536 ( $\$28,000 \times 91.2\% = \$25,536$ ). Based on this evidence, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's assessment should be reduced pursuant to section 9-180, and that 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: \_\_\_\_\_

February 18, 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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