



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 615 Glendale Drive, LLC

DOCKET NO.: 22-54899.001-R-1

PARCEL NO.: 04-36-309-031-0000

The parties of record before the Property Tax Appeal Board are 615 Glendale Drive, LLC, the appellant, 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 **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:	\$32,763
IMPR.:	\$26,055
TOTAL:	\$58,818

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 as of the assessment date of January 1, 2022 consisted of a 20,477 square foot parcel of land which was improved with a two-story dwelling of frame and masonry exterior construction with 3,035 square feet of building area.¹ The dwelling is approximately 80 years old. Features of the home included a full basement with finished area, central air conditioning, two fireplaces and a 2-car garage. The subject property is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The appellant submitted two differing descriptions of the subject dwelling. The Board finds the best description of the subject dwelling is found in Section III of the appeal petition, which is further supported by the description provided by the board of review.

The appellant sets forth a contention of law as a basis of the appeal, asserting in a brief that the subject dwelling has been 100% vacant and uninhabitable since March 28, 2022 as depicted in a copy of the Vacancy/Occupancy Affidavit filed with the Cook County Board of Review. The appellant stated the subject property was purchased on March 28, 2022 for \$1,150,000. The appellant submitted copies of the settlement statement and Multiple Listing Service (MLS) printout reiterating the date of sale and sale price. The appellant submitted copies of two separate building permits that were issued on April 18, 2022 and June 14, 2022, where the permit that was issued on April 18, 2022 was for "Interior demolition of non-load bearing walls" and the permit that was issued on June 14, 2022 was for "Second floor addition." A photograph of the subject property dated May 1, 2022 depicts interior demolition of the dwelling was in progress and six photographs bearing a date of August 20, 2022 depict interior walls being framed in and revealing the second floor did not have a roof or windows. The last photograph, with a date of September 6, 2022, depicts the second floor under roof with windows.

Counsel for the appellant contends that per 35 ILCS 200/9-180, "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." Counsel also stated the Village of Glenview has not granted a final occupancy permit.

Based on this evidence, the appellant requested that the improvement assessment be reduced to reflect the 75% vacancy during 2022.

In the alternative, the appellant also contends assessment inequity concerning the improvement assessment as a basis of the appeal. In support of the inequity argument, the appellant submitted three comparables that have the same assessment neighborhood code as the subject and are located from .49 to .65 of a mile from the subject property. The comparables are class 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 3,530 to 4,020 square feet of living area. The comparables are from 71 to 81 years old. The comparables each have a full or partial basement, one of which has finished area. Each comparable has central air conditioning, two or three fireplaces and either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$56,000 to \$61,880 or from \$14.96 to \$15.86 per square feet of living area.

Based on the improvement assessment inequity argument, the appellant requested the subject's improvement assessment be reduced to \$62,792.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,005. The subject property has an improvement assessment of \$79,242 or \$26.11 per square foot of living area. The subject's assessment reflects a market value of \$1,120,050 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

The board of review argued that the rehab was voluntary and is not a basis for vacancy relief and furthermore, the 2022 purchase price supports the subject's assessed value.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property or within the subject's subarea. The comparables are class 2-06 or class 2-78 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,488 to 4,323 square feet of living area. The dwellings are 62 or 81 years old. The homes each have a partial basement, one of which has finished area. Each comparable has central air conditioning, two fireplaces and either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$81,640 to \$115,560 or from \$25.98 to \$32.81 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the improvement assessment of the subject property should be proportionately reduced pursuant to section 9-180 of the Property Tax Code. (35 ILCS 200/9-180). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Property Tax Appeal Board finds the appellant met this burden of proof and a proportionate reduction in the subject's improvement assessment is warranted as more particularly discussed below.

As to the appellant's claim for a reduced improvement assessment due to the subject dwelling's vacant and uninhabitable condition as of March 28, 2022, Sections 9-160 and 9-180 of the Property Tax Code are relevant. Section 9-160 of the Property Tax Code provides in pertinent part as follows:

The assessment shall also include or exclude, ***on a proportionate basis*** in accordance with the provisions of Section 9-180, 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 (emphasis added).

Section 9-180 of the Property Tax Code provides in relevant part as follows:

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 (emphasis added).

In light of these provisions of the Property Tax Code, the Board finds the best evidence that the subject dwelling was rendered uninhabitable is depicted in the May 1, 2022 photograph submitted by the appellant, and the subject property would be entitled to a diminution in assessed value after said date. The appellant did not provide any documentation to show the subject property was uninhabitable as of the purchase date or the date the building permit was issued for interior demolition on April 18, 2022. The assessment date at issue in this proceeding is January 1, 2022. As set forth in the Property Tax Code, the dwelling was to be assessed by the assessing officials until such time as the dwelling was rendered uninhabitable. Thus, applying the provisions of Section 9-180 of the Property Tax Code, the Property Tax Appeal Board finds the subject dwelling's assessment should be reduced proportionately from May 1, 2022 through December 31, 2022 or for a period of 245 days or 67.12% (245/365). Thus, in accordance with Section 9-180 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's improvement assessment reflecting a pro rata reduction in the subject's improvement assessment is warranted based on a year of 365 days and the subject's improvement assessment will be reduced to \$26,055.²

In the alternative, the appellant argued unequal treatment in the assessment process with respect to the subject's improvement assessment. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board finds the appellant did not meet this burden of proof and no further reduction in the subject's assessment is warranted on grounds of unequal treatment in the assessment process, given the reduction based on the appellant's contention of law.

The record contains a total of six equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject due to significant differences in dwelling size and/or age. Nevertheless, the comparables have improvement assessments ranging from \$56,000 to \$115,560 or for \$14.96 to \$32.81 per square foot of living area. Based on this record and after considering appropriate adjustments to the best comparables for differences, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed prior to the reduction based on the appellant's contention of law.

² The improvement assessment of \$26,055 is calculated as \$79,242 x 32.88%.

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:

January 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 9-125 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

615 Glendale Drive, LLC, by attorney:
Jennifer Kanik
Law Offices of Terrence Kennedy Jr.
180 North LaSalle Street
Suite #2650
Chicago, IL 60601

COUNTY

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