



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

APPELLANT: Fimla Construction, Inc.  
DOCKET NO.: 23-45289.001-R-1  
PARCEL NO.: 16-02-122-040-0000

The parties of record before the Property Tax Appeal Board are Fimla Construction, Inc., 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:** \$3,779  
**IMPR.:** \$47,499  
**TOTAL:** \$51,278

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 2023 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 consisted of a 3,149 square foot parcel of land improved with an approximately one-year-old, two-story, masonry, single-family dwelling containing 1,814 square feet of living area. Features of the home included a full basement, air conditioning, a fireplace, and a two-car garage. The property is located in Chicago, West Chicago Township, Cook County. The subject was classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and has a contention of law argument as the bases of the appeal. The appellant argues the subject is recently constructed. The appellant submitted copies of the multiple listing service advertisement (MLS) and the settlement statement which disclosed the subject sold on November 9, 2023 for \$693,000 or \$382.03 per square foot of living area. The settlement agreement includes a commission to a real estate brokerage.

The appellant argues the subject was purchased in 2021 and a new improvement was built on the property. The appellant argues the appellant finished construction in Spring 2023 but that the improvement was 100% vacant and uninhabitable since January 1, 2023 until its purchase in November. The appellant asserts that, based on 35 ILCS 200/9-180 the subject's assessment should be reduced to reflect the 86% vacancy which reflects 314 days the property was uninhabitable. In support of this argument, the appellant submitted a vacancy/occupancy affidavit, photographs of the subject taken in August 2023, utility bills from January through August 2023, and building permit and inspection records.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,001 for the 2024 assessment year. However, the board of review level decision, submitted by the appellant, discloses a 2023 assessment of \$51,278. The subject's assessment reflects a market value of \$512,780, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information four sales comparables. These comparables are described as two-story, masonry, single-family dwellings located on the subject's block. They are all approximately three years old and contain 1,814 square feet of building area. They sold from February to October 2023 for prices ranging from \$709,000 to \$719,900 or from \$390.85 to \$396.86 per square foot of living area.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The appellant has also 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 Board finds that the best evidence of market value of the subject property is the recent sale of the subject by the appellant in November 2023. The evidence presented by the appellant as to the sale of the subject property was unrebutted by the board of review. The Board finds the subject had a market value as of January 1, 2023, of \$693,000.

The Board now turns to the question of habitability and if the subject's assessment should be reduced for the portion of time the subject was vacant. The appellant contends that the

improvement was vacant for 314 days out of the year due to its recent construction. The appellant offered evidence of municipal inspection reports which reflect that the new improvement was inspected for final approval on March 1, 2023 with previous inspections resulting in a partial pass status in 2022. Moreover, the evidence shows the subject was receiving gas and electric to the dwelling during January 2023.

Section 9-180 of the Code (35 ILCS 200/9-180) states as follows:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, 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.)

Section 9-160 of the Code provides:

“On or before June 1 in each year other than the general assessment year the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or

other improvements, 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

Section 9-160 requires the assessor to record any new improvements and to determine the value they have added to the property. By its terms, section 9-180, applies only after a building has been substantially completed and initially occupied. Reading these two sections together, section 9-160 clearly requires the assessor to value any substantially complete improvements to the extent that they add value to the property. Section 9-180 then defines the time when the improvement can be fully assessed. In Long Grove Manor the court found that an assessment to the extent that the improvement adds value can be applied when the improvement is substantially complete. The courts have rejected the argument that a property this is not “under roof” cannot be taxed. Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, 235 Ill.Dec. 299, 704 N.E.2d 872 (1998).

The Board finds the best evidence of market value is the sale of the subject in November 2024 for \$693,000 and that the subject’s market value based on its current assessment is supported. The Board further finds that the subject was substantially complete and added value as of January 1, 2023 and therefore a reduction based on vacancy and uninhabitability 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

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: June 16, 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

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