FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Faye & George, LLC
DOCKET NO.: 23-56015.001-R-2
PARCEL NO.: 11-32-200-017-0000

The parties of record before the Property Tax Appeal Board are Faye & George, LLC, the appellant(s), by attorney Kevin Griffin, of Eugene L. Griffin & Associates, Ltd. 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:	$1
IMPR.:	$0
TOTAL:	$1

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 consists of an approximately 111-year-old dwelling of masonry construction with 11,592 square feet of living area. The property has a 8,650 square foot site and is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Based upon a contention of law, the appellant asserts that the subject property was improperly assessed as omitted property for tax years 2021, 2022, and 2023. The appellant argues that in accordance with the limitations set forth in Section 9-270 of the Property Tax Code (Code) (35 ILCS 200/9-270), the subject was assessed as omitted property for these years incorrectly because the assessor has been aware of the improvement since at least 2019 when the appellant purchased the property. The appellant argues that prior to 2019, the property was an exempt property in whole or in part, as it held religious services. The appellant states that upon purchase of the property, and provided in the record, evidence of the required exempt real estate transfer document upon purchase of the property. The appellant also submitted building permits for construction of the property. All of those documents provided constructive notice to the Assessor, which should have let the assessor know the property was no longer exempt and subject to property taxation. Once, failing to act, the assessor cannot then go back and collect those taxes per the Property Tax Code.

In support of this argument, the appellant submitted:1) Exhibit A, the recorded warranty Deed for the subject property recorded on March 6, 2019; 2) Exhibit B – MyDec Real Estate Transfer declaration form that indicated the property was going from exempt to non-exempt, recorded on March 6, 2019; 3) Exhibit C – County procedures for the PTAX 203 form; 4) Exhibit D – Property Information Card for the subject; 5) Exhibit E – Records of receipts of building permits from the assessor; 6) Exhibit F – Various building permits for the subject submitted between 2019 and 2022; 7) Exhibit G – PTAB Decision 16-44610, *In re Pogalz* that covers this subject matter; and Exhibit H – Construction photos for the subject from January 2021 to January 2023. The Board accepts all the appellant's documents into evidence.

The appellant also argues that if the omitted assessment is proper, the subject property was uninhabitable, as it was under construction. As stated, the appellant attached dated photographs and stated the property was uninhabitable from 2021 to 2023.

In response, the board of review supplied four equity comparables with assessments per square foot between $6.99 and $11.13 per square foot of living area. In its brief, the board of review emphasized that pursuant to Section 9-265 of the Property Tax Code, the transferee has to notify the county official in writing of a change in exempt use or ownership status of an exempt property. They state the appellant failed to act and provide notice of the change in status of the subject property and is therefore subject to omitted taxes as the County issued those taxes.

A hearing for this matter was held on May 14, 2026, via the WebEx virtual platform. Kevin Griffin appeared as an attorney on behalf of the appellant. Shaina Howell appeared for the Cook County Board of Review. Prior to argument, the appellant presented two motions. First, the appellant offered a motion to consolidate matters 21-58677, 2258571, and 23-56015 to be considered at once. Ms. Howell had no objection and this motion was granted. The appellant also presented a motion to strike the Board of Review's uniformity argument based on assessment equity since the appellant only submitted its property tax appeal based on a contention of law and is not asking for a determination based on assessment equity. Ms. Howell had no objection to this motion, and this motion was granted.

In its opening statement that was also treated as case in chief for efficiency, the appellant stated that is submitted documents were not disputed by the board of review. The appellant stated that on the date of purchase, the appellant submitted a PTAX-203 form (Exhibit B) to let taxing bodies know that the nature of the property was changing from exempt to non-exempt, as the appellant meant to convert this religious building into apartment buildings. The appellant argued the assessor failed to remove the partial exemption for five years before issuing an assessment for back taxes in 2021, 2022, and 2023.

The appellant then cited section 9-260 allows for the assessor to charge for taxes in previous years. However, the appellant emphasized subsection 6, which states that the assessor cannot collect taxes when it receives the declaration, but fails to list the property on the tax rolls. The appellant pointed to Exhibits A through D, which show the recorded deed, PTAX-203 form, and evidence from the assessor's office that they received and noted these forms (Exhibit C and Exhibit D).

The appellant further emphasized Section 9-265 that states, if failure to give notification results in listing the property as exempt, then the property is considered omitted. However, the appellant emphasized the exceptions of Section 9-265 is that the property is not considered omitted if the taxing body has constructive notice. Aside from the declaration form providing constructive notice, the appellant also referred to Exhibits in the record regarding building permits. The appellant finally stated that aside from this issue, the property has been uninhabitable and under construction since its purchase.

The board of review waived an opening statement, but made argument, as the case in chief. The board stated that the statute at issue Section 9-265 of the Property Tax Code requires the transferee to notify the assessment office in writing within 90 days of the change in status of an exempt property to non-exempt. The board argued that the appellant had an affirmative duty based on the statute to provide separate notification to the assessor, which the appellant failed to do. The board of review is requesting that the omitted assessments it later issued to the appellant be affirmed.

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.

From the record it appears that the subject property was assessed as exempt prior to 2024 and County officials discovered this in 2024. The assessor or board of review then assessed the improvement moving forward and as omitted property for the 2021, 2022, and 2023 tax years. The issue before the Board is these omitted assessments on the improvement and the argument by the appellant that the assessor had notice of the improvement since 2019 and no charge for previous years taxes can be made provided by Section 9-270 of the Code (35 ILCS 200/9-270). Based on the facts elicited in this record and in Section 9-270, the Property Tax Appeal Board finds that the board of review did not have the authority to assess the subject improvements as omitted property for the assessment year at issue and therefore, a reduction in the subject's improvement assessment is warranted.

The appellant's argument is essentially that the board of review should be deemed prohibited from assessing the improvement on the subject property as "omitted property" under the Code due to the failures of the assessing officials. The appellant asserts that there should be no liability for the improvement assessment of the subject property because the assessor was made aware of the improvement starting in 2019 when the property was sold and a Real Estate Transfer Declaration form and deed were submitted to the county (Exhibit A and Exhibit B). The appellant further submitted documentation that the county received notice of these documents (Exhibit C and D). The appellant also submitted building permits submitted to the County that would have also provided notice (Exhibit E and Exhibit F). The board of review did not dispute any of these documents during the hearing, but stated that based on their reading of the statute, the appellant has an additional affirmative duty to provide notice and communicate with the County above and beyond the notice that the deed, declaration form, and permits provide.

The Property Tax Appeal Board finds the argument made by the appellant has merit and that their reading of the statute is correct. The statutory provision, Section 9-270, which the appellant has argued provides as follows in Section 9-270 of the Code (35 ILCS 200/9-270):

Omitted property; limitations on assessment. A charge for tax and interest for previous years, as provided in Sections 9-265 or 14-40, shall not be made against any property for years prior to the date of ownership of the person owning the property at the time the liability for the omitted tax was first ascertained. Ownership as used in this section shall be held to refer to bona fide legal and equitable titles or interests acquired for value and without notice of the tax, as may appear by deed, deed of trust, mortgage, certificate of purchase or sale, or other form of contract. No charge for tax of previous years, as provided in Section 9-265, shall be made against any property if (1) the assessor failed to notify the board of review of an omitted assessment in accordance with subsection (a-1) of Section 9-260; (2) the property was last assessed as unimproved, the owner of the property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and reassessment of the property was not made within the 16 month period immediately following the receipt of that notice; (3) the owner of the property gave notice as required by Section 9-265; **(4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls;** (5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; **(6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls;** or (7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value. The owner of property, if known, assessed under this and the preceding section shall be notified by the county assessor, board of review or Department, as the case may require.
(Source: P.A. 96-1553, eff. 3-10-11.) [Emphasis added.]

Pursuant to Section 9-265 of the code, the appellant clearly met the criteria of subparagraphs 4 and 6, which provide exceptions that prevent from a property being considered "omitted". The appellant attached undisputed evidence that it timely received real estate declarations, which meets the paragraph 6 exception (Exhibit A and B). The record shows the appellant also submitted building permits, which is another manner of constructive notice pursuant to paragraph 4 (Exhibit E and F). The appellant further provided evidence the county had receipt and notice of the permits and/or the real estate declaration (Exhibit C and D). The County did not dispute any of this evidence, rather it quoted pieces of the statutes mentioned, Section 9-260 and 9-270 to suggest an affirmative duty to notify without exceptions. However, the Board agrees with the appellant's reading of the statute that when read in totality with the exceptions, it becomes clear that the appellant met the notice requirements of paragraphs 4 and 6, which prevent the subject from being considered omitted property subject to a retroactive assessment. The board of review failed to dispute the evidence submitted by the appellant was submitted.

Therefore, the Property Tax Appeal Board finds the appellant established that in accordance with Section 9-270 of the Code, the board of review was prohibited from assessing the subject improvement as omitted property for the assessment year at issue and finds that removal of the subject's improvement assessment is justified based upon subpart (4) and (6) of Section 9-270 of the Property Tax Code as shown in this record. Thus, the Board finds removal of the subject's improvement assessment is warranted and tax associated with that should revert to the exempt value of the property, and a further review of the subject's assessment for inequity or overvaluation is unnecessary.

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: July 21, 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

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