FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: 4915 W 30, LLC
DOCKET NO.: 24-30346.001-R-1
PARCEL NO.: 16-28-428-006-0000

The parties of record before the Property Tax Appeal Board are 4915 W 30, LLC, 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 ***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:	$5,039
IMPR.:	$3,096
TOTAL:	$8,135

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 2024 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 a 112-year-old, mixed-use, two-story dwelling of masonry construction with 6,720 square feet of living area. The property has a 4,687 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law and overvaluation.

In support of its contention of law argument, the appellant submitted a brief citing 35 ILCS 200/9-180 regarding property assessment when a property is uninhabitable. The appellant contends the subject property was 100% not habitable since January 1, 2024. The appellant submitted copies of taxpayer photos, photos from the Village of Cicero building inspector, Vacancy Affidavit, and the Village Inspection Report. The Vacany Affidavit is signed by the taxpayer indicating no attempts were made to lease the vacant space. The photos of the subject property are dated September 23, 2004, and show the subject property in a state of disrepair, torn up dry wall to the ceiling and walls, graffiti, possible fire damage, and debris strewn throughout the interior. The Village Inspection Report indicates the subject property must be registered as a vacant building. In the appellant's brief, the appellant states that the taxpayer will begin updates and renovations, as to make the subject property ready to be occupied during the summer of 2025. The appellant also submitted a copy of the board of review's decision reflecting the subject property assessed at $36,000. Based on this evidence, the appellant requested application of 10% occupancy factor to the improvement value and a reduction in the subject property's total assessment to $8,135.

In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on October 31, 2022, for $262,499, the sale did not occur between family members, was sold via scavenger sale, and was advertised for sale with the multiple listing service for a period of fifteen days. The appellant submitted a copy of an MLS listing with a listing date of July 25, 2022, and an off-market date of August 8, 2022. The photo and details listed for the subject property in the MLS listing shows a four-story, multi-unit building of masonry construction. The PIN shown on the MLS listing is different than the PIN for the subject property. In addition, the appellant submitted a copy of the tax deed pursuant to a collector's scavenger sale. Based on its recent sale evidence, the appellant requested a reduction in the subject's assessment to $26,249.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of $36,000, which reflects a total market value of $360,000, or $53.57 per square foot of living area, when using the level of 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 information on four suggested comparable sales. Each of the sales comparables were improved with a two-story dwelling of masonry construction that ranged from 5,310 to 5,870 in living area square footage. They sold between February and August of 2022 for prices ranging between $425,000 and $594,339, or between $80.04 and $101.25 per square foot of living area. The board of review also included in its grid analysis that the subject property sold on November 19, 2024, for $245,000, or $36.46 per square foot of living area.

Conclusion of Law

Appellant has disputed the assessment of the subject property 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's argument is based on Section 9-180 of the Property Tax Code (35 ILCS 200/9-180):

> 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.) [emphasis added].

Appellant has submitted sufficient evidence to show that the subject is not habitable and vacant based on the condition of the subject property during the 2024 tax year. The appellant submitted copies of taxpayer photos, photos from the Village of Cicero building inspector, Vacancy Affidavit, and the Village Inspection Report. The Vacany Affidavit is signed by the taxpayer indicating no attempts were made to lease the vacant space. The photos are dated September 23, 2004, and show the subject property in a state of disrepair, torn up dry wall to the ceiling and walls, graffiti, with debris strewn throughout the interior. The Village Inspection Report indicates the subject property must be registered as a vacant building.

The Board finds that appellant has submitted sufficient evidence to show the subject is inhabitable. However, the courts have found that a token assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. <u>Long Grove Manor v. Property Tax Appeal Bd.</u>, 301 Ill.App.3d 654, 704 N.E.2d 872 (2d Dist. 1998). Therefore, the Board finds a reduction in the assessment to that requested by the appellant is justified.

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: September 15, 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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