FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Asare Boateng
DOCKET NO.: 24-35882.001-C-1
PARCEL NO.: 20-03-427-016-0000

The parties of record before the Property Tax Appeal Board are Asare Boateng, 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:

LAND:	$68,880
IMPR.:	$0
TOTAL:	$68,880

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 single-story commercial building of masonry construction, approximately seventy years-old, containing 7,000 square feet of building area on a 7,080 lot in Hyde Park Township, Chicago, Cook County. The subject is classified as a class 5-97 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law, claiming that the property is uninhabitable and therefore he is entitled to a reduction in assessed value proportional to the diminution of value pursuant to Section 9-180 of the Property Tax Code (35 ILCS 200/9-180). The appellant submitted: a Cook County Assessor form attesting to the subject's 2024 tax year vacancy and that the property is under a demolition order, and that it is out of building code compliance; a 2019 Order of Permanent Injunction from the Courts; and interior and exterior photos of the property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $92,046 with a land assessment of $68,880 and an improvement assessment of $23,166. The subject's assessment reflects a market value of $368,184 or $52.60 per square foot of interior area when applying the Cook County Real Property Assessment Classification Ordinance for class 5 properties of 25%.

In support of its contention of the correct assessment the board of review submitted information on six comparable properties with recent sales. The comparable properties appear to be warehouses of masonry construction in Chicago. The record is silent as to the proximity of the comparables to the subject property and is silent as to the conditions of the comparable properties.

The Board conducted a hearing on the appellant's petition by teleconference on August 7, 2026. The appellant gave sworn testimony, and a representative of the Cook County Board of Review questioned the appellant and argued in favor of the current assessment. The appellant, Asare Boeteng, testified that he purchased the property on behalf of Mount Olive African Methodist Episcopal Church in February 2015. He testified he purchased the building to renovate and use as a church knowing that there were some citations on the building, but that when he filed for permits, he found more citations. Mr. Boeteng testified that the building was tagged for demolition by the city, but that he was hoping to rehabilitate it. He testified that there is no water, gas, heating or air conditioning for the building. On the cross-examination, Mr. Boateng testified the subject was damaged by a fire prior to his purchase of the property. The appellant further testified that the City of Chicago has issued an order prohibiting the occupancy of the building.

Conclusion of Law

The appellant's contention is based on the interpretation and application of Section 9-180 of the Property Tax Code (35 ILCS 200/9-180). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds Sections 9-180 and Section 9-160 (35 ILCS 200/9-160) of the Property Tax Code are applicable. Section 9-160 provides in pertinent part:

> 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. In the case of the destruction or injury by fire, flood, cyclone, storm or otherwise, or removal of any structures of any kind, or of the destruction of or any injury to orchard timber, ornamental trees or groves, the value of which has been included in any former valuation of the property, the assessor shall determine as near as practicable how much the value of property has been diminished, and make return thereof.

Section 9-180 of the Property Tax Code provides in pertinent part:

> 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 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 improvement were uninhabitable or which unfit for occupancy or for customary use.

The appellant testified that he purchased the property in February 2015 after the property was damaged by fire and that the building had been vacant and uninhabitable throughout 2024. He testified that the building was, and remains, non-compliant with the City of Chicago building code, is without plumbing or heat and cannot be safely occupied. The record contains interior and exterior photos of the property which support his testimony. The record also contains a completed Cook County Assessor’s Office Vacancy/Occupancy form for the 2024 appeal year requesting vacancy relief and attesting that the property was necessarily 100% vacant throughout 2024.

The board of review presented no evidence in opposition to the appellant’s testimony regarding the condition of the subject property. The record contained market price evidence submitted by the board of review consisting of six recent sales comparables. The comparable properties appear to be warehouses of masonry construction in Chicago. The board of review provided no information as to the proximity of its comparables to the subject property nor did it adjust the sale prices to account for location or condition of the comparable properties. Therefore, based on these factors, we give little weight to the board of review’s comparables.

The undisputed evidence is that the property was vacant and uninhabitable in 2024 due to fire damage. The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant *met* this burden of proof and 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:

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 <u>PETITION AND EVIDENCE</u> 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

asare boateng
707 west waveland ave #1112
chicago, IL 60613

COUNTY

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