



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

APPELLANT: George Capra
DOCKET NO.: 13-21185.001-R-1
PARCEL NO.: 14-29-224-024-0000

The parties of record before the Property Tax Appeal Board are George Capra, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, 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 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: \$ 16,490
IMPR.: \$ 53,573
TOTAL: \$ 70,063

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 2013 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject formerly consisted of a two-story dwelling of frame and masonry construction with 2,625 square feet of living area. The dwelling was 129 years old. Features of the home included a partial unfinished basement, central air conditioning, and a one-story, frame coach house. The property has a 3,298 square foot site, and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. As discussed below, the subject's improvement was demolished, and therefore, the subject is not owner-occupied.

The appellant's appeal is based on a recent demolition of the improvements upon the subject. In support of the demolition, the appellant submitted a demolition permit, which states the following as the description of the permitted work: "wreck & remove 1 story frame coach

house.” The permit was issued by the City of Chicago on October 1, 2013, and does not list an expiration date. The appellant also submitted an undated, black and white photograph of the subject after demolition, which depicts a vacant site with a poured concrete foundation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,063.

In support of its contention of the correct assessment, the board of review’s evidence states, in its entirety, “Only evidence is a permit for demo. No proof of demlotion [sic]. Need more evidence. No comps.”

Conclusion of Law

The appellant contends the subject’s assessment should be reduced because the improvements upon the subject were demolished. When the demolition of a property is at issue, Section 9-180 of the Property Tax Code is applicable, which states, in relevant part:

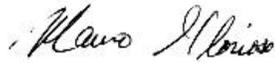
When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such 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.

35 ILCS 200/9-180. "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." 5 ILCS 100/10-15. Section 9-180 of the Property Tax Code requires a diminution of assessed valuation from the date when a property's improvements "were uninhabitable or unfit for occupancy or for customary use." 35 ILCS 200/9-180. The only evidence provided by the appellant was a demolition permit for the coach house and an undated black and white photograph. The permit only proves that the coach house was legally demolished on or after October 1, 2013. It does not prove the date it was demolished, or the date the two-story frame and masonry dwelling was demolished. The picture submitted by the appellant does show both improvements were demolished, but the picture is undated. Thus, the Board is unable to determine the date that the subject’s improvements "were uninhabitable or unfit for occupancy or for customary use." Id.

Moreover, the appellant provided no evidence to show that a claim was made to the Cook County Assessor's Office seeking a diminution of the subject's assessed value within 90 days of the alleged demolition. Under Section 9-180 of the Property Tax Code, such a request is required, and "[u]pon failure so to do within the 90 day period, *no diminution of assessed valuation shall be attributable to the property.*" Id. (emphasis added). There is no evidence in the record to show that this claim was timely made. For these reasons, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject was demolished during tax year 2013, and that a reduction in the subject's assessment is not warranted under Section 9-180 of the Property Tax Code.

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.



Chairman



Member



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: July 22, 2016



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 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 the subsequent year 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.

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.