



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

APPELLANT: Martin Friel
DOCKET NO.: 19-34813.001-R-1
PARCEL NO.: 09-34-220-003-0000

The parties of record before the Property Tax Appeal Board are Martin Friel, 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: \$7,455
IMPR.: \$12,938
TOTAL: \$20,393

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 2019 tax year. The Property Tax Appeal Board (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 7,100 square foot parcel of land improved on January 1, 2019 with a 75-year-old, two-story, frame and masonry, single-family dwelling containing 1,832 square feet of building area. The property is located in Park Ridge, Maine Township, Cook County. The subject property is classified as a 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts a contention of law, overvaluation, and equity argument as the bases of the appeal. In support of the contention of law argument, the appellant asserts that the subject property was uninhabitable for the lien year in question. The appellant argues the subject was purchased on October 25, 2017 for \$398,000. He asserts the subject has been under construction as of May 20, 2019 and that the property was vacant and uninhabitable since January 1, 2019. In support of this argument, the appellant submitted: black and white photographs of the subject

dated May 27, 2019; a building permit dated 5/20/2019; a general affidavit from the appellant attesting that the photographs were taken in May 2019 and that the property is 100% vacant and unused for 2019; and a vacancy affidavit for 2019. The appellant argues subject's improvement assessment should reflect a 10% occupancy factor.

As to the overvaluation argument, the appellant submitted the warranty deed and settlement statement which discloses the subject was purchased on October 25, 2017 for \$398,000 or \$217.25 per square feet of building area. The statement lists commissions paid to real estate companies.

The appellant submitted six comparables to support the equity argument. These comparables are described as one to two-story, frame or masonry, single-family dwellings. They range: in age from 65 to 111 years; in size from 1,720 to 2,127 square feet of building area; and in improvement assessment from \$1.46 to 7.71 per square foot of building area.

The board of review submitted "Board of Review-Notes on Appeal" which disclosed the total assessment for the subject of \$48,594. The subject's assessment reflects a market value of \$485,940 or \$265.25 per square foot of building 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 the current assessment, the board of review submitted four comparables. These properties are described as two-story, masonry or frame and masonry, single-family dwellings. They range: in age from 75 to 76 years; in size from 936 to 1,771 square feet of building area; and in improvement assessment from \$17.25 to \$31.54 per square foot of building area. The comparables sold from June 2017 to November 2019 for prices ranging from \$268.01 to \$830.13 per square foot of building area. The board of review also listed the sale of the subject in 2017 for \$398,000.

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 Board finds the best evidence of market value to be the purchase of the subject property in October 2017 for a price of \$398,000. The appellant submitted evidence of the sale of the subject. The board of review did not challenge the sale or the arm's-length nature of the transaction and, in fact, listed the sale of the subject in its evidence. Based on this record the Board finds the subject property had a market value of \$398,000 as of the lien date.

The appellant also 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.

The appellant's argument is based on Sections 9-160 and 9-180 of the Property Tax Code. Section 9-160 of the Property Tax Code addresses the valuation process and 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.

While the subject is currently assessed according to this statute, the appellant argues the subject was uninhabitable due to rehabilitation/construction of the improvement. Section 9-180 of the 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.)

The appellant has submitted sufficient evidence to show that the subject was not habitable based on the construction/renovation of the property since May 27, 2019. The Board finds the subject was habitable for 146 days of the year and should be assessed for those days. Using the market value established by the sale of the subject, the Board finds a reduction in the assessment based on the sale of the subject and its rehabilitation is warranted. The Board further finds the subject is equitably assessed.

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: _____

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:

September 19, 2023



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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