



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

APPELLANT: Bino Kurian  
DOCKET NO.: 07-23622.001-R-1  
PARCEL NO.: 14-29-404-009-0000

The parties of record before the Property Tax Appeal Board are Bino Kurian, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 36,826  
**IMPR:** \$ 49,377  
**TOTAL:** \$ 86,203

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property has 6,802 square feet of land, which is improved with three improvements. Improvement #1 is a 104 year old, three-story, masonry, apartment building containing 4,136 square feet of living area. Improvement #1 includes four baths, and a partial unfinished basement. Improvement #2 is a 104 year old, two-story, frame and masonry, apartment building containing 5,046 square feet of living area. Improvement #2 includes four and one-half baths, and a full unfinished basement. Improvement #3 is a 104 year old, three-story, frame and masonry, apartment building containing 4,136 square feet of living area. Improvement #3 includes four and one-half baths, and a partial unfinished basement. The subject is located in Lakeview Township, Cook County. The appellant's appeal is based on a recent demolition of the improvements upon the subject.

In support of the demolition, the appellant, via counsel, submitted a demolition permit for the subject which was issued by the City of Chicago on June 19, 2007. The appellant also submitted an undated photograph of the subject after demolition. This photograph was sent in an email, which was printed out and also submitted. The email was sent on February 27, 2008. The appellant's decision from the Cook County Board of Review states that the subject received a reduction based on "vacancy,

demolition, fire or natural disaster, or is exempt or a C of C." Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal" wherein the subject's final assessment of \$114,412 was disclosed. In support of Improvement #1's assessment, the board of review presented descriptive and assessment information on three properties suggested as comparable to Improvement #1. These properties are described as two-story or three-story, masonry or frame and masonry, apartment buildings that are from 90 to 108 years old, and contain from 3,198 to 5,226 square feet of living area. Additionally, these suggested comparables have from two to five baths, one of the properties has air conditioning, two of the properties have a garage, ranging from a one and one-half-car to a four-car garage, and all of the properties have a partial unfinished basement. These suggested comparables have improvement assessments ranging from \$12.33 to \$21.01 per square foot of living area.

In support of Improvement #2's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to Improvement #2. These properties are described as two-story or three-story, masonry or frame and masonry, apartment buildings that are from 90 to 118 years old, and contain from 3,016 to 3,350 square feet of living area. Additionally, these suggested comparables have from three and one-half to six and one-half baths, three of the properties have air conditioning, one of the properties has a two-car garage, and all of the properties have a partial unfinished basement. These suggested comparables have improvement assessments ranging from \$12.81 to \$24.25 per square foot of living area.

In support of Improvement #3's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to Improvement #3. These properties are described as two-story or three-story, masonry or frame and masonry, apartment buildings that are from 81 to 122 years old, and contain from 4,019 to 6,150 square feet of living area. Additionally, these suggested comparables have from three and one-half to five and one-half baths, two of the properties have air conditioning, one of the properties has a one and one-half-car garage, and either a full unfinished basement or a partial unfinished basement. These suggested comparables have improvement assessments ranging from \$9.00 to \$14.90 per square foot of living area. The subject's total improvement assessment is \$5.83 per square foot of living area after dividing the subject's total improvement assessment by the sum of the square footages of the three improvements.

Also included in the board of review's evidence is the appeal filed by the appellant at the board of review level. Included in this file is an affidavit naming the appellant as the affiant, wherein the appellant states that the subject was demolished in

June 2007. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney, Gregory Diamantopoulos, reaffirmed the evidence previously submitted. The Cook County Board of Review Analyst, Michael Terebo, argued that the appellant did not provide any evidence of when the subject was actually demolished.

After reviewing the record, hearing the testimony, and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

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. The appellant provided an affidavit as evidence that a claim was made to the Cook County Assessor's Office seeking a diminution of the subjects' assessed value. However, this affidavit was dated more than 90 days after the demolition allegedly occurred. Under Section 9-180, 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). However, the Board is to make its decisions "based upon equity and the weight of evidence and not upon constructive fraud." 35 ILCS 200/16-185. Here, the Board finds that, in the interest of

equity, the subject should be granted relief if it can be proven when the subject was demolished.

Section 9-180 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. This permit only proves that the subject was legally demolished on or after June 19, 2007. It does not prove the date it was demolished. The picture submitted by the appellant does show the subject demolished, but the picture is undated and the email was sent after December 31, 2007.

However, the Board finds that the appellant's affidavit, which was submitted by the board of review, is persuasive, and proves that the subject was demolished as of June 30, 2007. The appellant's affidavit simply states that the subject was demolished in "June 2007," and June 30, 2007 is the last day of that month. Thus, the Board finds that the subject was demolished at some time on or before June 30, 2007.

The board of review granted the subject a reduction based on "vacancy, demolition, fire or natural disaster, or is exempt or a C of C." Thus, this Board will use the Cook County Assessor's improvement assessment to properly calculate the subject's proportional assessment. Using the assessor's improvement assessment of \$100,116, and multiplying by the 49.32% of the year that the improvements were standing ( $180 \div 365 = 0.4932$ ), results in an improvement assessment of \$49,377. The subject's current total improvement assessment is higher than this amount, and the Board finds that a reduction 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: January 31, 2013

*Allen Castrovillari*

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.