



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

APPELLANT: Jerzy Szymanski  
DOCKET NO.: 15-20488.001-R-1  
PARCEL NO.: 23-32-104-002-0000

The parties of record before the Property Tax Appeal Board are Jerzy Szymanski, the appellant, 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:** \$11,868  
**IMPR.:** \$91,264  
**TOTAL:** \$103,132

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 2015 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 two-story dwelling of stucco exterior construction with 6,225 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full basement with finished area, central air conditioning, three fireplaces and a three-car garage. The property has a 52,751 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not contested. In support of this argument the appellant submitted information on five equity comparables in which one comparable is located within the same neighborhood code as the subject property. The comparables were improved with two-story style masonry or frame and masonry dwellings that ranged in size from 5,801 to 6,284 square feet of living area.<sup>1</sup> The dwellings are from

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<sup>1</sup> In the appellant's Comparable Sales/Assessment Grid Analysis the same property, identified as PIN 23-32-103-016-0000, was presented for both comparables #3 and #4, and a different property, identified as PIN 23-33-402-012-0000, was presented for comparable #4 in the appellant's "Basis of Brief" property detailed listing. The PIN 23-33-402-012-0000 as reported in the "Basis of Brief" evidence for comparable #4 was included in the appellant's appeal with an improvement assessment of \$64,409 or \$11.00 per square foot of living area and a total assessment of \$70,886.

6 to 22 years old. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$58,532 to \$69,206 or from \$9.96 to \$11.16 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$66,732 or \$10.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,132. The subject property has an improvement assessment of \$91,264 or \$14.66 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables were improved with two-story style masonry dwellings that range in size from 5,267 to 6,713 square feet of living area. The dwellings are either 21 or 23 years old. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$82,402 to \$105,381 or from \$15.32 to \$16.35 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2, #4 and #5 due to their different neighborhood codes and/or considerably newer ages when compared to the subject property. The board of review comparables #3 and #4 were also given less weight because of their considerably smaller or larger dwelling sizes when compared to the subject's dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 along with the board of review comparables #1 and #2. These comparables are located within the same neighborhood code and street as the subject property and are most similar to the subject in location, design, exterior construction, age, dwelling size and features. These comparables had improvement assessments that ranged from \$63,012 to \$99,527 or from \$10.72 to \$16.35 per square foot of living area. The subject's improvement assessment of \$91,264 or \$14.66 per square foot of living area is within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: February 20, 2018



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

AGENCY

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