



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

APPELLANT: Allen Syprzak  
DOCKET NO.: 15-22306.001-R-1  
PARCEL NO.: 09-09-400-005-0000

The parties of record before the Property Tax Appeal Board are Allen Syprzak, the appellant(s), by attorney Spiro Zarkos, of Verros, Lafakis & Berkshire, P.C. 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:** \$ 66,320  
**IMPR.:** \$ 38,490  
**TOTAL:** \$104,810

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 two dwellings situated on one parcel containing 176,854 square feet of area. Improvement #1 is a 96 year old, one-story, frame, single-family dwelling. It contains 2,126 square feet of living area, which equates to an improvement assessment of \$9.46 per square foot of living area. Improvement #2 is a 124 year old, one-story, frame, single-family dwelling. It contains 4,289 square feet of living area, which equates to an improvement assessment of \$7.53 per square foot of living area. The properties are class 2 properties under the Cook County Real Property Assessment Classification Ordinance. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's land and improvements as the bases of this appeal.

In support of the land equity argument, the appellant submitted two suggested comparables. One comparable was improved while the other property was class 1-00 vacant land. The ranged in size from 38,071 to 149,716 square feet. Comparable #2 also reflected sale data.

In support of the improvement equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable for Improvement #1. The comparables ranged: in age from 63 to 132 years; in size from 1,485 to 1,652 square feet of living area; and in improvement assessments from \$2.08 to \$6.66 per square foot of living area. The comparables also have various amenities.

The appellant also submitted descriptive and assessment information for five properties suggested as comparable for Improvement #1. The comparables ranged: in age from 34 to 58 years; in size from 2,810 to 3,405 square feet of living area; and in improvement assessments from \$3.86 to \$6.20 per square foot of living area. The comparables also have various amenities.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's aggregate improvement assessment of \$118,718 was disclosed. No data was submitted for either improvement. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has met this burden.

As to Improvement #1, the Board finds that the appellant's comparables #1, #2, and #3 were most similar to Improvement #1 in location, improvement size, style and/or amenities. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$2.08 to \$6.66 per square foot of living area. Improvement #1's improvement assessment of \$9.46 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in the appellant's comparables when compared to the

subject, the Board finds that the subject's Improvement #1 assessment is not equitable, and a reduction for this improvement is warranted.

As to Improvement #2, the Board finds that the appellant's comparables #1 through #5 were most similar to Improvement #2 in location, improvement size, style and/or amenities. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$3.86 to \$6.20 per square foot of living area. Improvement #2's improvement assessment of \$7.53 per square foot of living area is above the range established by the most similar comparables. Therefore, after considering adjustments and differences in the appellant's comparables when compared to the subject, the Board finds that the subject's Improvement #2 assessment is not equitable, and a reduction for this improvement is warranted.

The Board finds that the appellant submitted two land comparables for analysis in their land equity argument, which is not sufficient to establish a range in order to determine comparability to the subject. Therefore, the Board finds that the subject's land assessment is equitable, and a reduction for this assessment is not 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: \_\_\_\_\_

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: October 16, 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

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