



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

APPELLANT: Gerald Kusek
DOCKET NO.: 16-20746.001-R-1
PARCEL NO.: 01-26-100-011-0000

The parties of record before the Property Tax Appeal Board are Gerald Kusek, 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 **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: \$8,206
IMPR.: \$53,187
TOTAL: \$61,393

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 2016 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 1½-story dwelling of frame and masonry construction. The dwelling is approximately 46 years old and has 3,490 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 3-car garage. The property has a 46,897 square-foot site and is located in South Barrington, Barrington Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables with the same neighborhood and classification codes as the subject. The comparables are improved with two, 1½-story and three, 1-story dwellings of frame or masonry construction. The dwellings are from 30 to 41 years old and contain from 3,131 to 3,869 square feet of living area. Four comparables have full or partial basements, with three having finished area, and another comparable has a

crawl-space foundation. All of the comparables have central air conditioning, one or two fireplaces, and garages that range from 2-car to 3½-car. The comparables have improvement assessments that range from \$48,387 to \$57,317 or from \$14.81 to \$15.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$53,187 or \$15.24 per square foot of living area.

The appellant submitted the 2016 final decision of the Cook County Board of Review, dated November 1, 2016, wherein the subject's final assessment of \$64,046 was disclosed. The subject property has an improvement assessment of \$55,840 or \$16.00 per square foot of living area.

With its "Board of Review Notes on Appeal," the board of review submitted evidence for a different appeal before the Property Tax Appeal Board. The board of review presented descriptions and assessment information on four properties located in Glenview in New Trier Township that do not have the same neighborhood and classification codes as the subject. The comparables are improved with two-story dwellings of frame, stucco or frame and masonry construction. The dwellings are from 11 to 27 years old and contain from 2,979 to 3,480 square feet of living area. Each comparable has a full basement, central air conditioning, a fireplace and a 2-car garage. The comparable properties have improvement assessments that range from \$59,431 to \$69,141 or from \$19.87 to \$21.86 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of eight suggested comparables. The Board finds the board of review's evidence was intended for a different appeal before the Property Tax Appeal Board. Due to their distant location from the subject, these comparables received little weight in the Board's analysis. The Board finds the appellant's comparable #1 has a crawl-space foundation that is inferior to the subject's partial unfinished basement, and comparable #4 is a much newer dwelling than the subject. Consequently, the appellant's comparables #1 and #4 also received less weight. The Board finds the best evidence of assessment equity to be the appellant's comparable #3. This comparable is a 1½-story dwelling like the subject and is also similar in location, age, living area and most features. As further support, the Board finds the appellant's comparables #2 and #5, despite being 1-story dwellings, have the same classification code as the subject and are similar to the subject in location, age, living area, and most features. The appellant's comparables #2, #3 and #5 have improvement assessments that ranged from \$48,387 to \$56,590 or from \$14.90 to \$15.45 per square foot of living area. The subject's improvement assessment of \$55,840 or \$16.00 per square foot of living area falls above the

range established by the best comparables in this record. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is 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(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

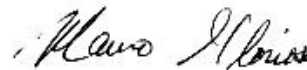
Member

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 17, 2019



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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