



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

APPELLANT: Jacek Malczynski
DOCKET NO.: 16-21216.001-R-1
PARCEL NO.: 01-12-201-005-0000

The parties of record before the Property Tax Appeal Board are Jacek Malczynski, the appellant; 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: \$5,910
IMPR.: \$63,689
TOTAL: \$69,599

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 ten-year old, two-story, single-family dwelling of frame and masonry construction. Features of the home include: a full basement, central air conditioning, one fireplace and a three-car garage. The property has a 21,492 square foot site and is located in Barrington Township, Cook County. The subject is classified as a class 2-78, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal even though his petition reflects comparable sales as the issue. In support of the equity argument, the appellant submitted descriptive and assessment information on four equity comparables. These properties are all located within the subject's assessor-assigned neighborhood code and are improved with a two-story, single-family dwelling of masonry or frame exterior construction. They ranged: in age from 10 to 41 years; in improvement size from 3,148 to 3,735 square feet of living area; and in

improvement assessments from \$15.43 to \$17.02 per square foot, with the latter calculations corrected at hearing. The properties all contain central air conditioning and basement area as well as either two-car or three-car garage. In addition, properties #1 through #3 also include two fireplaces. At hearing, the appellant testified that properties #1 through #3 were located within a three-block radius of the subject, while property #4 was within eight blocks of the subject.

As to the subject's improvement size, the appellant's pleadings reflect 3,742 square feet of living area.

At hearing, the appellant testified that the subject's building size has been an issue until 2017 when the county assessor finally corrected the size to reflect 3,742 square feet. As to the subject's location, he stated that the subject is located in a small, unincorporated area that spans approximately two miles.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,452. The subject property has an improvement assessment of \$71,542 or \$18.33 per square foot using 3,903 square feet of living area. In support of its contention of the correct assessment, the board of review submitted descriptive, assessment and sales information on four equity comparables. These properties are located in two neighborhood codes that are different than the assessor assigned code accorded the subject. They are improved with a two-story, single-family dwelling of masonry or frame exterior construction. They ranged: in age from 12 to 37 years; in improvement size from 3,392 to 3,555 square feet of living area; and in improvement assessments from \$15.83 to \$20.40 per square foot. The properties all contain central air conditioning and basement area as well as either two-car or three-car garage. In addition, the properties include either one or three fireplaces, therein. These properties sold from June, 2013, through March, 2015, for unadjusted prices that ranged from \$174.35 to \$282.28 per square foot.

The board's grid analysis reflects an average condition accorded the subject and properties #1 and #2, while properties #3 and #4 are accorded a deluxe condition. At hearing, the board of review's representative testified that he has no personal knowledge of the distinguishing characteristics or the variances in condition, while indicating that these are accorded by the county assessor's office. Moreover, he stated that he had no personal knowledge of the neighborhoods of the subject and the board of review's suggested comparables.

In written rebuttal, the appellant asserted that the board of review's properties were located in subdivisions within the Village of Barrington limits and Metra station. In contrast, he stated that the subject is located in an unincorporated subdivision without any comfortable amenities far away from the Village downtown area and the Metra station. Moreover, at hearing, the appellant reiterated these prior assertions as well as testifying that the subject's improvement was given a class change by the assessor's office.

Without objection from the board's representative, the Board accorded the appellant a 14-day period within which to submit documentation from the assessor's office reflecting that class change, with said submission to be identified for the record as Appellant's Exhibit #1. Thereafter, the Board left the record open for 7 days to permit the county board of review to submit any rebuttal evidence.

Appellant's Exhibit #1 is a timely submitted multiple-page exhibit. Initially, it contains a copy of the Cook County Assessor's decision on the subject's 2018 real estate tax appeal stating that "a decrease includes an update of your property's characteristics". In addition, the appellant submitted copies of the subject's appeal history from the Cook County Assessor's website which indicated that in tax year 2017, "the assessed value was adjusted as a result of a change in classification".

The board of review did not submit any rebuttal to this Exhibit.

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.

Initially, the Board finds that the un rebutted evidence indicates that the subject's improvement contains 3,742 square feet of living area, which prompted a class change by the county assessor's office.

Next, the Board finds the best evidence of assessment equity to be *appellant's comparables #1 through #4*. These comparables had improvement assessments that ranged from \$15.43 to \$17.02 per square foot of living area. The subject's improvement assessment of \$19.12 per square foot of living area falls above the range established by the best comparables in this record. The Board accorded diminished weight to the board of review's properties due to a disparity in property location and/or condition. Based on this record, the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* justified.

Since the Board has found a reduction is warranted to the subject property's assessment based upon equity, the raw sales data submitted by the board of review will not be addressed.

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: April 23, 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

AGENCY

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