



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

APPELLANT: Anthony Kozlowski
DOCKET NO.: 16-21848.001-R-1
PARCEL NO.: 14-19-120-002-0000

The parties of record before the Property Tax Appeal Board are Anthony Kozlowski, 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 **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: \$ 17,250
IMPR.: \$103,028
TOTAL: \$120,278

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 five-year-old, two-story dwelling of masonry construction. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,750 square foot site and is located in Lakeview Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the inequity argument, the appellant submitted information on three suggested equity comparables. Those comparables range: in age from five to seven years; in size from 2,859 square feet to 4,846 square feet of living area; and in improvement assessment from \$17.30 to \$26.40 per square feet of living area. Appellant's comparables grid reflects a total of 3,135 square feet of living area for the subject property. In addition, the appellant submitted a sworn

construction statement dated October 13, 2011 detailing the costs of constructing the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$120,278. The subject property has an improvement assessment of \$103,028 or \$31.23 per square foot of living area based on a total square footage for the subject property of 3,299 square feet of living area. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables with sales data on two of those properties. Those comparables range: in age from four to ten years; in size from 3,046 square feet to 3,503 square feet of living area; and in assessment from \$32.64 to \$37.36 per square foot of living area. In addition, the board of review submitted the property characteristic printout for the subject property showing a total footage of 3,299 square feet.

At hearing, the appellant reiterated his equity argument. He also argued that his property is built next to a tavern and that reduces the value of the property. The board of review rested on the evidence.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant failed to submit sufficient evidence showing that the value of the subject is impacted by its location. The appellant provided no expert testimony as to the impact, if any, of the property being located next to a tavern. The Board also finds that the appellant failed to submit sufficient evidence to justify the difference in size. Finally, the Board finds that the construction costs of the subject property are too far removed from the 2016 lien year at issue to accurately reflect the market value of the subject property.

The taxpayer also 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 Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review's comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$26.40 to \$37.36 per square foot of living area. The subject's improvement assessment of \$31.23 per square foot of living area falls within the range established by the best comparables in this record. 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(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: January 15, 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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