



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

APPELLANT: Wojciech Kowalski
DOCKET NO.: 16-23407.001-R-1
PARCEL NO.: 02-34-200-047-0000

The parties of record before the Property Tax Appeal Board are Wojciech Kowalski, the appellant, by attorney Noah J. Schmidt, 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: \$6,427
IMPR.: \$37,580
TOTAL: \$44,007

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 one-story dwelling of frame construction. The dwelling is approximately 42 years old and has 2,815 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning and a three-car garage. The property has a 19,776 square-foot site and is located in Rolling Meadows, Palatine 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 classification code as the subject. Three of the comparables have the same neighborhood code as the subject, and they are located on the same block as the subject. The comparables are improved with three, 1-story and two, 1½-story dwellings of frame, masonry or frame and

masonry construction. The dwellings are from 44 to 63 years old and contain from 2,709 to 2,872 square feet of living area. One comparable has a full finished basement; three have full or partial unfinished basements; and one comparable has a concrete slab foundation. Three comparables have central air conditioning and four comparables have one or two fireplaces. The comparables have garages that range from 1½-car to 3-car. The appellant's comparables have improvement assessments that range from \$27,053 to \$33,298 or from \$9.48 to \$12.12 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,725 or \$11.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$44,007 was disclosed. The subject property has an improvement assessment of \$37,580 or \$13.35 per square foot of living area. The board of review presented descriptions and assessment information on four comparable properties that have the same neighborhood and classification codes as the subject. Three of the comparables are described as being located on the same block as the subject. The comparables are improved with 1-story dwellings of frame or frame and masonry construction. The dwellings are from nine to fifty-four years old and contain from 2,167 to 3,118 square feet of living area. One comparable has a full finished basement, and three comparables have full or partial unfinished basements. The comparables have central air conditioning and garages that range from 1½-car to 3-car. Two comparables have a fireplace. In addition, the subject and two of the comparables were described as having other, unspecified improvements. The comparable properties have improvement assessments that range from \$33,314 to \$44,462 or from \$13.35 to \$15.86 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented assessment data on a total of nine suggested comparables. The Board finds that none of the comparables submitted are similar to the subject in all characteristics. The Board finds the appellant's comparable #2 has a concrete slab foundation that differs from the subject's partial unfinished basement; comparables #2 and #5 do not have central air conditioning; and comparables #4 and #5 are located in a different municipality and they are 1½-story dwellings that differ from the subject's 1-story design. Due to these differences, the appellant's comparables #2, #4 and #5 received reduced weight in the Board's analysis. Board of review comparable #4 is significantly newer than the subject and also received reduced weight.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 and board of review comparables #1 through #3. Despite differences in age and living area, these five comparables are located on the same block as the subject and are similar to the subject

in their one-story design and features that include a basement, central air conditioning and a garage. The appellant's comparables #1 and #3 and board of review comparables #1 through #3 have improvement assessments that range from \$27,219 to \$35,965 or from \$9.48 to \$15.86 per square foot of living area. The subject's improvement assessment of \$37,580 or \$13.35 per square foot of living area falls within the range established on a per square foot basis by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant was not able to 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: July 16, 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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