



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

APPELLANT: Lawrence Kalchbrenner  
DOCKET NO.: 16-30990.001-R-1  
PARCEL NO.: 27-21-206-017-0000

The parties of record before the Property Tax Appeal Board are Lawrence Kalchbrenner, the appellant, by attorney Spiro Zarkos of Verros Berkshire, PC 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:** \$2,365  
**IMPR.:** \$17,735  
**TOTAL:** \$20,100

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 masonry exterior construction with 1,730 square feet of living area. The dwelling is approximately 13 years old. Features of the home include a full basement with a recreation room, central air conditioning, one fireplace and a two-car garage. The property has a 2,628 square foot site and is located in Orland Park, Orland Township, Cook County. The property is classified as a class 2-95 townhome under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story townhomes each with 1,622 square feet of living area that were either 19 or 20 years old. These properties have improvement assessments that range from \$14,176 to \$14,253 or from \$8.74 to \$8.79 per square foot of living area. The appellant

submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$22,658 and an improvement assessment of \$20,293 or \$11.73 per square foot of living area.

The appellant also referenced the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-25437.001-R-1 in which a decision was issued reducing the assessment of the subject property to \$20,100 based on an agreement of the parties.

The appellant requested the assessment be reduced to \$17,518.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

### **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 Board finds the only evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments that ranged from \$8.74 to \$8.79 per square foot of living area. The subject's improvement assessment of \$11.73 per square foot of living area falls above the range established by the appellant's comparables.

Additionally, the record indicates the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-27437.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$20,100 based on the evidence submitted by the parties.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the prior year's decision should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board takes notice that 2015 and 2016 are within the same general assessment period for Orland Township.<sup>1</sup> Additionally, the appeal form indicates the property is owner occupied. Furthermore, the Cook County Property Tax Portal indicates the property address and the mailing address for the tax bill is the same and the appellant received a homeowner exemption.<sup>2</sup> The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's assessment.

As a final point, the board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

In conclusion, the Board finds that a reduction in the assessed valuation of the subject property is appropriate.

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<sup>1</sup> See <https://www.cookcountyboardofreview.com/files/BOR-File-293.pdf>, 3/21/19

<sup>2</sup> See <http://www.cookcountypropertyinfo.com/pinresults.aspx>, 3/21/19.

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.

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Chairman



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Member



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Member



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Member



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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



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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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