



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

APPELLANT: David & Mary Czulno  
DOCKET NO.: 16-43200.001-R-1  
PARCEL NO.: 03-31-225-008-0000

The parties of record before the Property Tax Appeal Board are David & Mary Czulno, the appellant(s); 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:** \$3,630  
**IMPR.:** \$31,044  
**TOTAL:** \$34,674

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 is a 62 year-old, one-story dwelling of frame construction containing 1,145 square feet of living area. Features of the subject include a full unfinished basement and central air conditioning. The property has a 6,600 square foot site in Arlington Heights, Wheeling Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity and a contention of law as the bases of the appeal. In support of the assessment inequity argument, the appellants submitted information on three suggested equity comparable properties. The appellants included property characteristic descriptions for these three properties. However, for suggested properties #1 and #3, the

appellants did not disclose land and improvement assessment information. For suggested property #2, the appellants disclosed complete assessment.

In support of their contention of law argument, the appellants submitted a one-page brief in which they requested that the Board's 2015 decision be "carried forward" to the instant 2016 lien year in accord with Section 16-185 of the Property Tax Code, a procedure commonly known as a rollover. 35 ILCS 200/16-185; *See also* 86 Ill.Admin.Code §1910.50(i). The appellants stated in their brief that the subject was owner-occupied in the instant lien year. The appellants attached a copy of the Board's 2015 decision, #15-39863.001-R-1, wherein the Board reduced the assessment to \$21,455. The appellants did not submit a board of review final assessment letter for 2016; however, the appellants filed the instant appeal to the Board as a direct appeal of the Board's 2015 decision. (*See* 35 ILCS 200-16-185; 86 Ill.Admin.Code §1910.50(h)).

The board of review submitted its "Board of Review Notes on Appeal" under docket #17-43200-001-R-1.<sup>1</sup> These Notes on Appeal disclosing the total assessment for the subject of \$30,946.<sup>2</sup> In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparable properties. It is not clear from the board of review's evidence whether the assessment information for these three suggested properties are for the instant 2016 lien year or for 2017.

### **Conclusion of Law**

The appellants contend 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 comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Documentary evidence in support of an assessment inequity argument should consist of property descriptive and assessment information for "not less than three comparable properties..." 86 Ill.Admin.Code §1910.65(b). The appellants submitted full assessment information for only one of their three suggested comparable properties. Without a range of not less than three comparable properties, there is no basis upon which to find the appellants' demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed. The Board holds that a reduction in the subject's assessment based on assessment inequity is not justified.

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<sup>1</sup> This docket number apparently is a typographical error since it is the same as the correct docket number for the instant appeal, but for the last digit of the year.

<sup>2</sup> The Improvement and Total Assessment numbers apparently are for the 2017 lien year, rather than the numbers for the instant 2016 lien year.

The appellants also raised a contention of law that the Board's 2015 decision reducing their assessment should be rolled-over to the instant 2016 lien year. The appellants must submit a brief in support of their contention of law. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Although the appellants submitted a brief and a copy of the Board's 2015 decision in #15-39863.001-R-1, they have failed to prove by a preponderance of the evidence that a reduction for the 2016 lien year is warranted.

"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." Section 16-185, *supra*. The subject property is in Wheeling Township, Cook County. The general assessment period for properties in counties of at least 3,000,000 inhabitants, such as Cook County, is every three years. 35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12). The general assessment period for Wheeling Township begins in 2016 and every three years thereafter. Cook County, Ill., Code of Ordinances, ch. 74, §§31-32. The Board's decision which the appellants request to be rolled-over to the instant 2016 lien year was from 2015, a prior general assessment period. Consequently, the appellants' argument to roll-over the assessment reduction in the Board's 2015 decision to the 2016 lien year is without merit. The Board finds the appellants did not meet the burden of proof by a preponderance of the evidence for a contention of law that the subject property's 2016 assessment should be reduced to the 2015 assessment.

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: January 21, 2020



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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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