



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

APPELLANT: Robert Tomasko  
DOCKET NO.: 17-23355.001-R-1  
PARCEL NO.: 23-11-111-064-0000

The parties of record before the Property Tax Appeal Board are Robert Tomasko, 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:** \$5,804  
**IMPR.:** \$23,446  
**TOTAL:** \$29,250

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 2017 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 10,553 square foot parcel of land improved with a 31-year old, one-story, masonry, single-family dwelling containing 2,165 square feet of living area. The property is located in Palos Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal. In support of this, the appellant submitted four comparables with assessment data on all four properties and sales data on two properties. These four properties are described as one-story, masonry, single-family dwellings located within three-fourth of a mile from the subject. These properties range: in land size from 8,875 to 17,489 square feet; in age from 32 to 44 years; in improvement size from 1,976 to 2,419 square foot of living area; in improvement assessment from \$8.43 to \$10.69 per square foot of living area; and have land assessments of \$.55 per square foot. Two of these properties sold in March 2011 and May 2016 for prices \$265,000 and \$255,000 or \$124.30 and \$129.05 per

square foot of living area. The appellant included a copy of the assessor's reassessment letter along with a note reading that the subject land needs 2,000 square feet for water detention and most other properties do not have this situation. The appellant asserts the subject should not be assessed the same as other properties. He circled one of the comparables on the assessor's letter, states that this property is within half a block from the subject and asserts that the subject should not be assessed for any more than this property sold for.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,250 with an improvement assessment of \$23,446 or \$10.83 per square foot of living area and a land assessment of \$.55 per square foot. The subject's total assessment reflects a market value of \$292,500 or \$135.10 per square foot of living area using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted four equity/sales comparables. These properties are described as two-story, frame and masonry or masonry, single-family dwellings located within the subject's neighborhood. These properties range: in land size from 9,107 to 15,003 square feet; in age from 28 to 46 years; in improvement size from 2,258 to 2,556 square foot of living area; in improvement assessment from \$11.31 to \$12.20 per square foot of living area; and have land assessments of \$.55 per square foot.

### **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).

As to the land, the Board finds the appellant failed to submit any evidence to show where the water detention is on the subject, whether the appellant is restricted by any government authority on the use of this land, and which comparable properties are subjected to the same conditions as the subject. Therefore, the Board cannot distinguish the comparables based on this assertion. The Board finds the subject is assessed the same as all the comparables in the record.

As to the improvement, the Board finds the best evidence of improvement assessment to be the appellant's comparables and the board of review's comparables #1 and #3. These comparables had improvement assessments ranging from \$8.43 to \$12.20 per square foot of building area. The subject's improvement assessment of \$10.83 per square foot of building area is within the range of 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.

The appellant also 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 best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #1 and #3. These properties sold from May 2016 to December 2017 for prices ranging from \$129.05 to \$167.18 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$135.10 per square foot of building area which is within the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction 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: February 13, 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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