



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

APPELLANT: Darius and Susan Povilaitis
DOCKET NO.: 17-24263.001-R-1 through 17-24263.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Darius and Susan Povilaitis, the appellants, by attorney David R. Bass, of Field and Goldberg, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-24263.001-R-1	16-07-103-024-0000	14,250	130,300	\$144,550
17-24263.002-R-1	16-07-103-041-0000	8,510	373	\$8,883

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 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 two-story dwelling of frame construction with 6,567 square feet of living area. The dwelling is 124 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces and a 2.5-car garage. The property has a 15,000 square foot site and is located in Oak Park, Oak Park Township, Cook County.¹ The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables that were located within the same neighborhood code as the subject and

¹ The subject property consists of two separate Property Identification Numbers (PIN's), of which the appellants are only contesting the improvement assessment for PIN #16-07-103-024-0000.

within .44 of a mile from the subject property. The comparables consisted of three-story and two-story dwellings of masonry construction that ranged in size from 5,967 to 6,550 square feet of living area. The homes ranged in age from 99 to 106 years old. Two of the comparables featured full unfinished basements and one comparable lacked a basement foundation. One comparable had central air conditioning and each comparable had either two or three fireplaces. Two comparables each had a 2.5-car garage. The comparables had improvement assessments ranging from \$88,131 to \$107,488 or from \$14.33 to \$17.14 per square foot of living area. Based on this evidence the appellants requested that the subject's improvement assessment be reduced to \$104,809.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$144,550. The subject property has an improvement assessment of \$130,300 or \$19.84 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables that were located within the same neighborhood code as the subject. One of the comparables was also located on the same block as the subject property. The comparables consisted of two-story dwellings of frame, stucco or frame and masonry exterior construction that ranged in size from 5,622 to 6,656 square feet of living area. The homes ranged in age from 106 to 124 years old. The comparables had finished full or partial basements, central air conditioning, from one to three fireplaces and either a 1.5-car or 2-car garage. The comparables had improvement assessments ranging from \$123,153 to \$151,862 or from \$20.68 to \$25.57 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 taxpayers 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 comparables 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.

The parties submitted a total of six comparable properties for the Board's consideration. The Board gave less weight to the appellants' comparables, due to their differences in foundation type, basement finish and/or features, when compared to the subject. The Board finds the board of review's comparables were most similar to the subject in location, style, age and most features. However, two of the board of review's comparables were considerably smaller than the subject. Nevertheless, the best comparables had improvement assessments ranging from \$123,153 to \$151,862 or from \$20.68 to \$25.57 per square foot of living area. The subject's improvement assessment of \$130,300 or \$19.84 per square foot of living area falls within the range established by the best comparables in this record on a total improvement assessment basis but below on a per square foot basis. Based on this record the Board finds the appellants 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:

May 18, 2021



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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