



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

APPELLANT: Kenneth Zdrok CSMA BLT, LLC  
DOCKET NO.: 17-28647.001-R-1  
PARCEL NO.: 28-10-226-010-0000

The parties of record before the Property Tax Appeal Board are Kenneth Zdrok CSMA BLT, LLC, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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:** \$2,634  
**IMPR.:** \$11,497  
**TOTAL:** \$14,131

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 1.5-story dwelling of frame and masonry construction with 1,482 square feet of living area.<sup>1</sup> The dwelling is 53 years old. Features of the home include a slab foundation and a 1-car attached garage. The property has an 8,105 square foot site and is located in Midlothian, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that were located within the same neighborhood code as the subject. The comparables were class 2-03 dwellings of frame or masonry construction that ranged in size from 1,582 to 1,775 square feet of living area. The homes ranged in age from 42 to 60 years old.

---

<sup>1</sup> The Board finds the subject is a 1.5-story dwelling based on the photographs submitted by the parties.

One comparable had a full unfinished basement, one comparable had an unfinished partial basement, one comparable had a crawl-space foundation and one comparable had a slab foundation. One comparable had central air conditioning, two comparables had a fireplace and each comparable had a garage ranging in size from a 1-car to a 2.5-car. The comparables had improvement assessments ranging from \$7,919 to \$9,422 or from \$4.58 to \$5.53 per square foot of living area. Based on this evidence the appellant requested that the subject's assessment be reduced to \$10,385.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,131. The subject property has an improvement assessment of \$11,497 or \$7.76 per square foot of living area. In support of its contention of the correct assessment the board of review submitted a grid analysis containing three equity comparables that were located within the same neighborhood code as the subject. The comparables were 1.5-story class 2-03 dwellings of frame and masonry construction that ranged in size from 1,157 to 1,345 square feet of living area. The homes were either 53 or 54 years old. One comparable had a full finished basement and two comparables had crawl-space foundations. Two comparables had central air conditioning and each comparable had a 2-car garage. The comparables had improvement assessments ranging from \$9,487 to \$13,862 or from \$8.20 to \$10.31 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 improvement 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 submitted a total of seven comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables #2 and #4, as well as the board of review's comparable #3, due to their dissimilar basement foundations when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, building classification and some features. The best comparables had improvement assessments ranging from of \$7,919 to \$11,774 or from \$4.58 to \$9.84 per square foot of living area. The subject's improvement assessment of \$11,497 or \$7.76 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is justified. 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 warranted.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Kenneth Zdrok CSMA BLT, LLC, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602