



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

APPELLANT: Luke Borkowski
DOCKET NO.: 17-32071.001-R-1
PARCEL NO.: 03-26-204-003-0000

The parties of record before the Property Tax Appeal Board are Luke Borkowski, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:

LAND: \$6,000
IMPR.: \$24,430
TOTAL: \$30,430

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 one-story dwelling of frame exterior construction with 2,065 square feet of living area. The dwelling is 62 years old. Features of the home include a concrete slab foundation, a fireplace, and a 2.5-car garage. The property has a 30,000 square foot site and is located in Prospect Heights, Wheeling Township, Cook County. The subject is classified as a class 2-04 property 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 three comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-04 dwellings of frame exterior construction that range in size from 2,125 to 3,028 square feet of living area and range in age from 58 to 135 years old. Two comparables have crawl space foundations and one comparable has a partial basement with a formal recreation room. Two comparables have central air conditioning, one comparable has two

fireplaces and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$18,230 to \$30,228 or from \$8.58 to \$10.19 per square foot of living area. The appellant also submitted a copy of the final decision of the board of review disclosing the subject property has a total assessment of \$30,430. The subject has an improvement assessment of \$24,430 or \$11.83 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$19,783 or \$9.58 per square foot of living area.

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 appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As initial matter, the Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument 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. Furthermore, the board of review's Motion to Vacate Default was denied by the Property Tax Appeal Board on September 10, 2019.

The Board finds the only evidence of assessment equity to be the three comparables submitted by the appellant, none of which are truly similar to the subject due to significant differences in age or dwelling size. Nevertheless, these comparables have improvement assessments ranging from \$8.58 to \$10.19 per square foot of living area. The subject's improvement assessment of \$11.83 per square foot of living area falls above the range established by the comparables in this record but appears to be justified when considering economies of scale due to subject's smaller dwelling size. In addition, one comparable is a considerably older dwelling. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant failed to prove by clear and convincing evidence that a reduction in the subject's assessment was 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: September 21, 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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