



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

APPELLANT: Mieszyslaw & Allison Swiatkowski
DOCKET NO.: 17-36537.001-R-1
PARCEL NO.: 27-02-205-028-0000

The parties of record before the Property Tax Appeal Board are Mieszyslaw & Allison Swiatkowski, the appellants, by attorney Terry L. Engel, of Schoenberg Finkel Beederman Bell Glazer, 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: \$6,375
IMPR.: \$27,988
TOTAL: \$34,363

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 and masonry construction with 2,532 square feet of living area. The dwelling is 39 years old. Features of the home include a full unfinished basement, a fireplace and a 2.5-car garage.¹ The property has a 10,625 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 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 are located within the same neighborhood code as the subject. The

¹ The board of review reported that the subject's basement is unfinished, the subject lacks central air conditioning and has a 2.5-car garage. The appellants did not disclose these features for the subject property.

comparables are class 2-78 dwellings of frame and masonry construction that range in size from 2,532 to 3,485 square feet of living area. The homes range in age from 35 to 39 years old. Each comparable has a fireplace and either 2.5 or 3 bathrooms. The appellants submitted no information as to the other features of the comparables. The comparables have improvement assessments ranging from \$25,066 to \$33,423 or from \$9.34 to \$9.90 per square foot of living area. Based on this evidence the appellants requested that the subject's assessment be reduced to \$31,441.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,363. The subject property has an improvement assessment of \$27,988 or \$11.05 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are two-story class 2-78 dwellings of frame and masonry construction that range in size from 2,532 to 2,663 square feet of living area. The homes range in age from 34 to 39 years old and have full or partial basements, one of which has finished area. Three comparables have central air conditioning. Each comparable has a fireplace and either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$27,979 to \$31,353 or from \$11.05 to \$11.97 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 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 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 eight comparable properties for the Board's consideration. The Board gives less weight to the appellants' comparables due to the lack of information regarding the features of the comparables, which is necessary to compare the properties to the subject. Furthermore, comparables #2 and #3 are significantly larger than the subject. The Board finds the board of review's comparables are most similar to the subject in location, style, age, size and most features. The board of review's comparables have improvement assessments ranging from of \$27,979 to \$31,353 or from \$11.05 to \$11.97 per square foot of living area. The subject's improvement assessment of \$27,988 or \$11.05 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 supported. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement is 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: June 8, 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

Mieszyslaw & Allison Swiatkowski, by attorney:
Terry L. Engel
Schoenberg Finkel Beederman Bell Glazer, LLC
300 South Wacker Drive
Suite 1500
Chicago, IL 60606

COUNTY

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