



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

APPELLANT: Ron Plonis
DOCKET NO.: 17-42842.001-R-1
PARCEL NO.: 32-03-410-007-0000

The parties of record before the Property Tax Appeal Board are Ron Plonis, the appellant, by attorney Peter D. Verros of Verros Berkshire, PC 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: \$1,749
IMPR.: \$6,094
TOTAL: \$7,843

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 971 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a concrete slab foundation and a one-car garage. The property has a 6,360 square foot site and is located in Glenwood, Bloom Township, Cook County. The subject is classified as a class 2-02 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 four equity comparables located within the same neighborhood code as the subject property. The comparables are improved with class 2-02 dwellings¹ of frame or stucco exterior construction

¹ The comparables appear to be improved with either a bi-level or a ranch style, one-story dwelling based on the photographic evidence provided by the appellant.

ranging in size from 936 to 967 square feet of living area. The dwellings range in age from 49 to 101 years old. One comparable has a concrete slab foundation, three comparables have full unfinished basements, one comparable has central air conditioning and each comparable has either a 1-car, a 1.5-car or a 2.5-car garage. The comparables have improvement assessments that range from \$2,911 to \$4,687 or from \$3.11 to \$4.99 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$4,098 or \$4.22 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,843. The subject property has an improvement assessment of \$6,094 or \$6.28 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables, six of which are located within the same neighborhood code as the subject property.² The comparables are improved with either a bi-level or a one-story³ class 2-02 dwelling of frame or frame and masonry exterior construction ranging in size from 775 to 972 square feet of living area. The dwellings range in age from 46 to 66 years old. Each comparable has a full basement with two finished as formal recreation rooms, three comparables have central air conditioning and five comparables have either a 1-car, a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from \$6,398 to \$12,789 or from \$7.38 to \$14.27 per square foot of living area. Included with the submission, the board of review provided sales data on four of the comparables which is not responsive to the appellant's inequity argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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). 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 provided 12 suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds none of these comparables are truly similar to the subject due to significant differences in location, dwelling size, age and/or features. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2 and #4, as well as board of review comparables #4, #5, #6, #7 and #8 which differ from the subject in location, dwelling size and/or age. Furthermore, appellant's comparable #4 and board of review

² The board of review's second set of four comparables were renumbered as comparables #5 through #8.

³ The photographic evidence provided by the board of review depicts three comparables are improved with bi-level style dwellings and five comparables are improved with ranch style, one-story dwellings.

comparables #5 through #8 have finished basements and/or central air conditioning which are not features the subject enjoys.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1, #2 and #3. These comparables are relatively similar to the subject in location, dwelling size, property classification and age. However, the board of review comparables each have an unfinished basement, unlike the subject's concrete slab foundation, suggesting a downward adjustment would be required for this feature to make these comparables more equivalent to the subject. In addition, two of the board of review comparables lack a garage in contrast to the subject which has a one-car garage, suggesting an upward adjustment for this feature would be required to these comparables to make them more equivalent to the subject. The comparables have improvement assessments that range from \$4,687 to \$6,581 or from \$4.85 to \$7.59 per square foot of living area. The subject's improvement assessment of \$6,094 or \$6.28 per square foot of living area is within the range established by the best comparables in this record both in terms of overall improvement assessment and on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. 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.

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:

July 20, 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

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