



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

APPELLANT: Kenneth Zdrok
DOCKET NO.: 17-42905.001-R-1
PARCEL NO.: 30-32-202-055-0000

The parties of record before the Property Tax Appeal Board are Kenneth Zdrok, 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: \$3,577
IMPR.: \$9,760
TOTAL: \$13,337

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 exterior construction with 2,410 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 10,220 square foot site and is located in Lansing, Thornton 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 concerning 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 consist of similar class 2-04 dwellings of frame or frame and masonry exterior construction. The homes range in age from 31 to 76 years old and range in size from 1,986 to

2,294 square feet of living area. One comparable has a concrete slab foundation and three comparables have full unfinished basements. One comparable has central air conditioning, one comparable has a fireplace and each comparable has either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$3,318 to \$8,337 or from \$1.67 to \$3.63 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$6,025 or \$2.50 per square foot of living area.¹

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,337. The subject property has an improvement assessment of \$9,760 or \$4.05 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 located within the same neighborhood code as the subject property and either on the same block or in the subject's subarea. The comparables consist of similar class 2-04, either 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction. The homes range in age from 65 to 69 years old and range in size from 1,850 to 2,248 square feet of living area. Each comparable has a partial basement, three of which have formal recreation rooms. Each dwelling has central air conditioning, two comparables each have a fireplace and each comparable has from a one-car to a two-car garage. The comparables have improvement assessments ranging from \$9,000 to \$10,657 or from \$4.36 to \$5.76 per square foot of living area.

In addition, the board of review submitted a supplemental brief incorrectly contending that the basis of this appeal was a recent purchase of the subject property. In support of this contention, the board of review provided a copy of the deed trail for the subject property depicting a February 2014 purchase.

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 Board has given no weight to the board of review's supplemental brief which incorrectly asserts that this appeal is based upon the recent purchase of the subject property. Contrary to the contention of the board of review in this supplemental brief, the appellant did not make an

¹ As the appellant incorrectly reported the final land assessment of the subject property in the petition, the Board has implied the requested improvement assessment reduction in order to retain the appellant's total requested assessment.

overvaluation argument as the basis of this appeal and therefore a discussion of the 2014 purchase of the subject property is not responsive to the appellant's inequity argument.

As to the lack of assessment uniformity appeal, the parties submitted a total of eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3 due to significant differences in ages of these properties when compared to the subject 58-year-old dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparable #4 along with the board of review comparables which have varying degrees of similarity to the subject in location, age, size and/or features. The comparables had improvement assessments that ranged from \$8,337 to \$10,657 or from \$3.63 to \$5.76 per square foot of living area. The subject's improvement assessment of \$9,760 or \$4.05 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is 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

Kenneth Zdrok, 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