



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

APPELLANT: Valentin Gabor  
DOCKET NO.: 18-20424.001-R-1  
PARCEL NO.: 13-17-100-047-0000

The parties of record before the Property Tax Appeal Board are Valentin Gabor, the appellant, by Amy C. Floyd, Attorney at Law 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:** \$5,542  
**IMPR.:** \$20,743  
**TOTAL:** \$26,285

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 2018 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 and masonry exterior construction with 1,678 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a partial basement that is unfinished and a 1.5-car garage. The property has a 5,834 square foot site and is located in Harwood Heights, Norwood Park 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 improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03 one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,009 to 1,731 square feet of living area. The dwellings are 61 or 63 years old. One comparable has a full basement with a recreation room

and the three remaining comparables have crawl-space foundations. One comparable has central air conditioning. The comparables have improvement assessments that range from \$6,992 to \$12,821 or from \$6.03 to \$8.58 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$12,384 or \$7.38 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 \$26,285. The subject property has an improvement assessment of \$20,743 or \$12.36 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 assessment neighborhood code as the subject property. The comparables are improved with class 2-03 one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,065 to 1,501 square feet of living area. The dwellings are 43 or 65 years old. The comparables each have a full or partial basement, two of which have recreation rooms, three comparables have central air conditioning and each comparable has a two-car garage. The comparables have improvement assessments that range from \$17,064 to \$20,523 or from \$12.85 to \$19.27 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 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 eight suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables due to differences from the subject in dwelling size and/or features, as three of the comparables have crawl-space foundations in contrast to the subject dwelling which has a basement and none of the comparables are described as having a garage as does the subject property. The Board gives reduced weight to board of review comparables #2 and #3 which differ from the subject in age or dwelling size.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4. These comparables are similar to the subject in design and age but have varying degrees of similarity to the subject in dwelling size and features. The Board finds the subject dwelling is superior in size to each of the comparable dwellings, while being inferior to the comparables in that it lacks central air conditioning. The comparables have improvement assessments of \$17,064 and \$17,523 or \$12.85 and \$13.83 per square foot of living area, respectively. The subject's improvement assessment of \$20,743 or \$12.36 per square foot of living area is greater than the two best comparables in terms of overall improvement assessment but below the

comparables on a square foot basis. The subject's higher overall improvement assessment appears to be justified given its larger dwelling size. After considering the economies of scale and adjustments to the comparables for differences from the subject, the Board finds the subject's 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:

October 19, 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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