



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

APPELLANT: Mark Kurzatkowski
DOCKET NO.: 18-20621.001-R-1 through 18-20621.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Kurzatkowski, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|-------|---------|----------|
| 18-20621.001-R-1 | 09-35-320-011-0000 | 2,790 | 10,705 | \$13,495 |
| 18-20621.002-R-1 | 09-35-320-012-0000 | 2,790 | 10,705 | \$13,495 |

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 two parcels of land improved with a one-story, single-family dwelling of frame and masonry exterior construction with 1,404 square feet of living area. The dwelling is approximately 41 years old. Features include a partial unfinished basement and a 2-car detached garage. The property is located in Park Ridge, Maine Township, Cook County and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The Property Tax Appeal Board takes notice that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Numbers 17-23363.001-R-1 and 17-23363.002-R-1.¹ In that appeal, the Property Tax Appeal Board rendered a decision lowering the parcels combined total assessments

¹ The appellant's mailing address is the same as the subject property's address.

of the subject property to \$26,990. For the 2017 tax year appeal, the board of review reported in its “Board of Review Notes on Appeal” that 2016 was the beginning of the subject’s general assessment cycle for Maine Township.

The appellant resubmitted a letter and supportive evidence from the prior year’s appeal, reiterating the same arguments regarding the property being located on a busy street, a backyard flooding problem, and the county incorrectly listing the square footage of the land. The appellant included a copy of the subject’s plat of survey listing the subject’s land as 6,200 square feet.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated 11/01/2018 for the 2018 assessment year concerning the two parcels which depicts total land and improvement assessments of \$14,581 for each parcel. For the 2018 tax year appeal, the appellant contends assessment inequity as the basis of the appeal with respect to the land and improvement assessments for both parcels. In support of these arguments, the appellant submitted information on four equity comparable properties that are located within the same neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject property. The comparables have improvement assessments ranging from \$19,958 to \$21,959 or from \$15.19 to \$15.43 per square foot of living area. The comparables are situated on sites ranging in size from 6,600 to 8,941 square feet of land area and have land assessments ranging from \$5,940 to \$8,046.

The appellant disclosed within the “Addendum to Petition” the land assessments of \$2,970 and the improvement assessments of \$11,611 for each parcel. The subject’s two parcels have a combined assessment of \$5,940 for the land and \$23,222 for the improvement or \$16.54 per square foot of living area. The appellant requested a reduction in the land assessment of \$2,790 and the improvement assessment of \$10,663 for each parcel. Based on the evidence, the appellant requested a combined reduction in both parcels of \$5,580 for the land and \$21,326 for the improvement or \$15.19 per square foot of living area.

For this 2018 tax year appeal, 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 and was found to be in default by a letter dated June 11, 2020.

Conclusion of Law

The Board finds the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket Numbers 17-23363.001-R-1 and 17-23363.002-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the total land and improvement assessments of the subject property for each parcel to \$13,495 based on the evidence submitted in the appeal. The Property Tax Appeal Board takes notice that Maine Township's triennial general assessment period began in the 2016 tax year and continues through the 2018 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

Therefore, the Board finds that the prior year's decision for the subject's two parcels should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The board of review disclosed in its prior year's appeal under Docket Numbers 17-23363.001-R-1 and 17-23363.002-R-1 that 2017 and 2018 are within the same general assessment period for Maine Township. Additionally, the appellant's appeal form indicates the property is owner occupied since the appellant has the same mailing address as the subject property. The record contains no evidence indicating the subject sold in an arms-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision, plus the application of an equalization factor, if any.

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: March 16, 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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