



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

APPELLANT: Jacek Glinkowski
DOCKET NO.: 18-24795.001-R-1 through 18-24795.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jacek Glinkowski, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-24795.001-R-1	22-33-300-014-0000	9,686	19,292	\$28,978
18-24795.002-R-1	22-33-300-015-0000	11,623	0	\$11,623
18-24795.003-R-1	22-33-300-016-0000	17,476	0	\$17,476

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 one improvement and two areas of vacant land under common ownership with the subject improvement. The improvement ending in PIN# -014 is a 138-year-old, two-story residence of masonry and frame construction with 1,820 square feet of living area. The property has a 77,493 square foot site located in Lemont Township, Cook County. The subject improvement ending in PIN# -014 is classified as a class 2-11 property and the two PIN#s ending in -015 and -016 are classified as class 2-41 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted three sets of equity comparables, one for each of the three subject PINs. The appellant submitted five comparable properties for each PIN. Based on this

evidence, the appellant requested a reduction in the subject's total assessment, including land, for PIN# -014 to \$25,374, for PIN# -015 to \$3,875, and for PIN# -016 to \$8,738.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject ending in PIN# -014 of \$28,978. PIN# -014 has an improvement assessment of \$19,292, or \$10.60 per square foot of living space. In support of its contention of the correct assessment, the board of review submitted three comparable properties. Each comparable property was improved with a two-story residence of masonry construction. The board did not submit comparable properties for the other two subject PIN#s.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity for PIN# ending in -014 to be appellant's comparables #2 and #5 and board of review comparable #2. These comparables had improvement assessments that ranged from \$8.40 to \$17.40 per square foot of living area. The subject with PIN# -014's improvement assessment of \$10.60 per square foot of living area falls within the range established by the best comparables in this record. As for the subject properties with PINs ending in -015 and -016, the Board finds the evidence of the square footage of these two PINs to be inconclusive. In its brief, the appellant notes the land square footage of PIN# ending in -015 as 174,760 square feet and the land square footage for PIN# ending in -016 as 77,493 square feet. Considering the PIN ending in -014 also has a lot size of 77,493 square feet, based on the evidence submitted, the Board cannot clearly determine the size of each individual PIN#. 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

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: January 17, 2023



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

Jacek Glinkowski, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

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