



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

APPELLANT: Stanislaw Krupka
DOCKET NO.: 18-31027.001-R-1
PARCEL NO.: 13-06-303-007-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Krupka, the appellant, by attorney Ciarra 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:

LAND: \$11,547
IMPR.: \$38,184
TOTAL: \$49,731

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 two-story dwelling of masonry exterior construction with 2,806 square feet of living area. The dwelling is approximately 105 years old. Features of the home include an unfinished full basement, central air conditioning, one fireplace and a three-car garage. The property has a 9,238 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of the assessment inequity argument, the appellant submitted a total of ten comparables, which included two grid analyses of five equity comparables and supplemental

¹ The appellant's attorney provided assessment and descriptive property characteristics for a different property than the subject under appeal. The subject's description was gleaned from the board of review evidence.

computer printouts for another five comparables. The supplemental comparables were numbered #6 through #10 in the order which they were presented in the appellant's submission. Five of these ten comparables have the same neighborhood code as the subject. The comparables are improved with one-story class 2-03 or class 2-06 dwellings that range in size from 1,034 to 3,244 square feet of living area and range in age from 64 to 109 years old. The foundation type was not provided by the appellant's attorney for four of the comparables in the grid analyses. However, one of the comparables has an unfinished full basement. Five comparables each have central air conditioning. One comparable has one fireplace. Five comparables each have a one-car or a two-car garage. The comparables have improvement assessments ranging from \$10,407 to \$33,706 or from \$9.44 to \$11.91 per square foot of living area. Based on this evidence, the appellant requested that the subject's total assessment be reduced.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,731. The subject property has an improvement assessment of \$38,184 or \$13.61 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 that are located within the same neighborhood code as the subject property. The comparables are improved with two-story class 2-06 dwellings frame or masonry exterior construction that range in size from 2,210 to 3,528 square feet of living area and range in age from 92 to 130 years old. One comparable has a concrete slab foundation and three comparables each have a full or partial basement, one of which has finished area. Two comparables each have central air conditioning. Two comparables each have one fireplace. Three comparables each have a one-car garage. The comparables have improvement assessments ranging from \$35,336 to \$52,717 or from \$14.94 to \$16.82 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 submitted fourteen suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #5 due to differences from the subject in location and dwelling size.

The Board finds the parties' remaining comparables in the record are most similar to the subject in location but have varying degrees of similarity to the subject with respect to age, dwelling size and features. Nevertheless, these comparables have improvement assessments ranging from

² The Board was unable to determine the appellant's total assessment request. The appellant's attorney indicated a total assessment request in the Residential Appeal of \$17,398 but \$40,785 in the supplemental brief.

\$25,931 to \$52,717 or from \$10.04 to \$16.82 per square foot of living area. The Board finds board of review comparable #2 to be the only comparable truly similar to the subject. The subject property's improvement assessment of \$38,184 or \$13.61 per square foot of living area falls within the range established by the comparables in the record. After considering adjustments for differences from the subject, the board finds the subject's assessment is supported. Based on the evidence in 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 improvement assessment based on inequity is not 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: July 19, 2022



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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