



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

APPELLANT: Luke Borkowski
DOCKET NO.: 18-34127.001-R-1
PARCEL NO.: 03-26-204-003-0000

The parties of record before the Property Tax Appeal Board are Luke Borkowski, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$6,000
IMPR.: \$24,430
TOTAL: \$30,430

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 exterior construction with 2,065 square feet of living area. The dwelling is 62 years old. Features of the home include a concrete slab foundation, a fireplace, and a 2.5-car garage. The property has a 30,000 square foot site and is located in Prospect Heights, Wheeling 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 with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-04 dwellings of frame or frame and masonry exterior construction that range in size from 1,929 to 3,028 square feet of living area and range in age from 58 to 135 years old. Two comparables have crawl space foundations and two comparables each have a full or partial basement, one of which has a formal recreation room. Three comparables have central air

conditioning, two comparables have either one or two fireplaces and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$18,230 to \$30,228 or from \$8.58 to \$10.19 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$20,113 or \$9.74 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 \$30,430. The subject property has an improvement assessment of \$24,430 or \$11.83 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with each located within a different neighborhood code than the subject property. The comparables are improved with two-story class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 3,036 to 3,266 square feet of living area. The dwellings range in age from 50 to 54 years old. The comparables each have a partial basement, two of which have a formal recreation room. Two comparables each have central air conditioning. Each comparable has one fireplace and a 2-car garage. The comparables have improvement assessments that range from \$36,069 to \$39,857 or from \$11.88 to \$12.35 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 appellant 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 seven suggested equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #1 and #3 due to their significantly older age and/or basement foundations when compared to the subject. The board gives less weight to the board of review comparables which are different in location, building classification and design from the subject. The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #4 which are similar to the subject in location, building classification, age and some features, except each comparable is larger than the subject. Nevertheless, these comparables have improvement assessments of \$30,228 and \$29,900 or \$9.98 and \$10.19 per square foot of living area, respectively. The subject's improvement assessment of \$24,430 or \$11.83 per square foot of living area falls below the assessments of the two best comparables in this record on an overall basis but above on a per square foot basis. However, the subject's assessment appears logical when considering economies of scale due to the subject's smaller dwelling size. After considering adjustments to the two best comparables for differences when compared to the subject, 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: January 18, 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

AGENCY

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