



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

APPELLANT: Mark Chmura
DOCKET NO.: 18-35816.001-R-1
PARCEL NO.: 03-29-204-051-0000

The parties of record before the Property Tax Appeal Board are Mark Chmura, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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:

LAND: \$8,827
IMPR.: \$42,052
TOTAL: \$50,879

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, single-family dwelling of masonry construction with 3,858 square feet of living area. Features of the dwelling include four and one-half baths, a full unfinished basement, and a three-car garage. The dwelling was constructed in 2017. The property has a 16,050 square foot site and is located in Wheeling Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an owner affidavit regarding renovations, copies of building permits and multiple construction receipts.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,539 including a 54.5% occupancy factor. The subject has a total improvement assessment of \$50,712 or \$13.14 per square foot of living area. In support of the assessment, the board of review submitted four equity comparables.

In rebuttal, the appellant submitted a correct picture of the subject and the Cook County Assessor property record cards. The appellant confirmed the subject's partial assessment of \$56,501 and that the subject was purchased for \$295,000 and renovation costs totaled \$400,000. The appellant distinguished the board of review's evidence based on size, basement, fireplace, garage, and number of baths.

At hearing, the appellant reaffirmed the evidence previously submitted. The board of review rested on the evidence. Both parties confirmed that the subject's assessment includes a 54.5% occupancy factor. In rebuttal, the appellant distinguished the board of review's evidence. The ALJ requested the appellant submit outline of the construction cost evidence, calculation of costs and occupancy factor. The appellant timely submitted a request to withdrawal of recent construction agreement and clarification of subject's assessment and amount. Appellant's request to withdraw recent construction argument and revise requested amount is granted.

Conclusion of Law

The subject property's assessed value includes an occupancy factor. The Board shall calculate the subject's full assessment and compare it to other, similar properties that do not have an occupancy factor, and then re-apply the occupancy factor to the subject after the comparison analysis is complete.

The Board finds that the subject's total assessment is \$101,876. The subject's total assessment of \$101,876 shall be used to analyze the appellant's equity argument. If a reduction is warranted per the appellant's equity or market value argument, the occupancy factor shall then be applied. The subject has a total improvement assessment of \$93,049 or \$24.12 per square foot of living area.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables are similar in age, amenities, construction, and location. These comparables had improvement assessments that ranged from \$11.02 to \$18.50 per square foot of living area. The subject's improvement assessment of \$24.12 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds

the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: March 26, 2024



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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