



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

APPELLANT: Marcin Lis  
DOCKET NO.: 19-22077.001-R-1  
PARCEL NO.: 12-14-208-007-0000

The parties of record before the Property Tax Appeal Board are Marcin Lis, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$9,936  
**IMPR.:** \$49,886  
**TOTAL:** \$59,822

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 2019 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 7-year-old, 2-story, single-family dwelling of masonry construction with 4,706 square feet of living area. The property has an 8,640 square foot site located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity and contention of law as the bases of the appeal. In support of its inequity argument, appellant submitted information on three suggested equity comparables. Each of the comparable properties were improved with a 2-story single-family residence of masonry construction that ranged from 3,889 to 3,961 in square feet of living area. They ranged in assessment from \$12.45 to \$12.85 per square foot of living area. Appellant also submitted a copy of the board of review's written decision reflecting its final total assessment for the subject property of \$71,730.

In support of its contention of law argument, appellant included a brief indicating the assessor's records overstate the size of the subject property. The Assessor's records indicate the subject contains 4,706 square feet of living area whereas appellant argues the correct living area square footage is 3,798. As a result of the incorrect square footage, appellant argues the subject property is over-assessed. Appellant included an affidavit signed by the owner indicating the subject property has living area square footage of approximately 3,750. Appellant also included a copy of a "Site Plan" for the subject property indicating a total living square foot area of 3,698. Based on this evidence, appellant requested a reduction in the subject's assessment to \$58,094.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,730 and an improvement assessment of \$61,794, or \$13.13 per square foot of living area, based on a living area square footage of 4,706. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables. Each were improved with a 2-story residence of either masonry or frame and masonry construction and ranged in square feet of living area from 3,832 to 4,017. They ranged in assessment from \$13.28 to \$18.54 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends contention of law as a basis of the appeal. The standard of proof for a contention of law is a preponderance of the evidence. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board find appellant has met this burden of proof with the best evidence being the Site Plan reflecting a living area square footage of 3,698. Based on the evidence submitted, the correct living area square footage for the subject property is 3,698, which reflects an assessment of \$16.71 per square foot of living area.

The taxpayer also contends assessment inequity as a 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 best evidence of assessment equity to be *appellant's comparable #2 and the board of review's comparables #1 and #2*. These comparables were most similar to the subject property in living area square footage, construction, and/or closest to it in proximity. The best comparables had improvement assessments that ranged from \$12.74 to \$14.24 per square foot of living area. The subject's improvement assessment of \$16.71 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 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: January 16, 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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