



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

APPELLANT: Alia Zegar
DOCKET NO.: 19-27715.001-R-1
PARCEL NO.: 19-33-107-040-0000

The parties of record before the Property Tax Appeal Board are Alia Zegar, the appellant, 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:

LAND: \$5,171
IMPR.: \$16,938
TOTAL: \$22,109

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 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 1-story dwelling of masonry exterior construction with 1,748 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a full basement with finished area, central air conditioning, and a 2-car garage.¹ The property has a 6,895 square foot site located in Burbank, Stickney Township, Cook County. The subject is classified as a class 2-03 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 five equity comparables that are located within the subject's neighborhood code. The comparables are improved with 1-story or "1.5-1.9"-story class 2-03 dwellings of frame exterior construction

¹ The only description of the subject is found in the evidence presented by the appellant.

ranging in size from 1,578 to 1,669 square feet of living area. The dwellings range in age from 61 to 76 years old. The appellant indicated none of the properties have basement foundations. One comparable has central air conditioning. Each comparable has a 1.5-car to a 2.5-car garage. Four comparables have attics, two of which have living area. The comparables have improvement assessments ranging from \$5,776 to \$7,708 or from \$3.61 to \$4.70 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$7,708 or \$4.41 per square foot of living area.

The appellant supplied a copy of the final decision for this parcel for tax year 2019 depicting a total assessment of \$22,109 with a land assessment of \$5,171 and an improvement assessment of \$16,938 or \$9.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different docket and property than the subject property under appeal. Nevertheless, the board of review submitted information on four equity comparables that are located in different neighborhood codes than the subject property. The comparables are described as 1-story class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,301 to 1,530 square feet of living area. The dwellings are either 60 or 63 years old. Each comparable has a full basement with three having finished area, central air conditioning, and a 1-car to a 2.5-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$21,737 to \$33,599 or from \$16.71 to \$23.03 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 submitted nine suggested comparables for the Board's consideration. The Board gives less weight to the board of review's comparables which are located in different assessment neighborhoods, city, and township than the subject and are smaller homes than the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables as they are most similar to the subject in location and dwelling size with varying degrees of similarity in age and other features. Each comparable is a significantly older home than the subject with each of these comparables lacking a basement and four of these comparables also lack central air conditioning, features of the subject, suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from ranging from \$5,776 to \$7,708 or from \$3.61 to \$4.70 per square foot of living area. The subject's improvement assessment of \$16,938 or \$9.69 per square foot of living area falls above the range established by the best comparables in this record.

However, the subject's higher assessment is logical considering its superior attributes when compared to the appellant's comparables, including its newer age, full basement with finished area, and/or central air conditioning. Based on this record and after considering appropriate adjustments to the appellant's 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:

May 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Alia Zegar, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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