



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

APPELLANT: Frank Rajski
DOCKET NO.: 19-30799.001-R-1
PARCEL NO.: 03-35-410-030-0000

The parties of record before the Property Tax Appeal Board are Frank Rajski, the appellant; 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: \$4,779
IMPR.: \$25,500
TOTAL: \$30,279

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

As described in the appellant's residential appeal form, the subject property consists of a multi-level dwelling of frame and masonry exterior construction with 1,341 square feet of living area. The dwelling is 45 years old. Features of the dwelling include a partial basement with finished area, central air conditioning, and a two-car garage. The property has an 8,313 square foot site and is located in Mount Prospect, Wheeling Township, Cook County.¹ The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both assessment equity and overvaluation with respect to the subject's improvement as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four equity comparables located within the same neighborhood code as the subject property and from .3 to .6 of a mile from the subject

¹ The appellant provided as part of the evidence a plat survey map of the subject property.

property. The comparables are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction with 1,394 or 1,475 square feet of living area. The dwellings are 53 or 56 years old and have partial basements with finished area. Three comparables each have central air conditioning, one of which also has a fireplace. Each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$24,010 to \$26,255 or from \$17.10 to \$17.80 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located in the same neighborhood code as the subject property and from 1 mile to 3.3 miles from the subject property. The comparables are improved with class 2-34 multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,305 to 1,918 square feet of living area. The dwelling range in age from 48 to 55 years old and have partial basements with finished area. Two comparables each have central air conditioning, one comparable has a fireplace, and each comparable has a two-car garage. The comparables have sites ranging in size from 8,710 to 11,180 square foot of land area that sold from October to December of 2019 for prices ranging from \$240,000 to \$303,000 or from \$125.13 to \$206.90 per square foot of living area, land included.²

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$23,374 or \$17.43 per square foot of living area with a total assessment reduction for the subject property of \$28,153. The requested total assessment would reflect a market value of \$281,530 or \$209.94 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The appellant's submission included a copy of the "Cook County Board of Review" final decision for the 2019 tax year disclosing the subject has a total assessment of \$30,902. The subject's total assessment reflects a market value of \$309,020 or \$230.44 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$26,123 or \$19.48 per square foot of living area.

The board of review did not submit any evidence of its assessment of the subject property or to refute the appellant's argument.

Conclusion of Law

The appellants contend, in part, 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 met this

² The Board correctly calculated the sale price per square foot of living area for the appellant's four comparable sales.

burden of proof and a reduction in the subject' improvement assessment based on assessment inequity is warranted.

Initially, the Board finds the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

The Board further finds the only evidence of assessment equity to be the appellant's comparables. All the comparables are relatively similar to the subject property in overall property characteristics, except for their slightly larger dwelling sizes and older ages when compared to the subject. The comparables have improvement assessments ranging from \$24,010 to \$26,255 or from \$17.10 to \$17.80 per square foot of living area. The subject's improvement assessment of \$26,123 or \$19.48 falls within the range established by the only comparables in this record on an overall improvement assessment basis and above the range on a per-square-foot basis. After considering adjustments the comparables for differences when compared to the subject, such as somewhat larger dwelling sizes, the Board finds a reduction in the subject's improvement assessment is justified.

Alternatively, the appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds that after considering the reduction to the subject's improvement assessment based on assessment inequity, a further reduction in the subject's total assessment based on overvaluation is not justified. The subject's assessment reflects a market value of \$261,230 or \$194.80 per square foot of living area, land included, which falls below the appellant's comparable sale #2 that sold on December 2019 for a price of \$270,000 or \$206.90 per square foot of living area, land included. This is the only comparable sale submitted by the appellant that is truly similar to the subject in location, lot size, and dwelling size.

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

AGENCY

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