



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

APPELLANT: Chicago Title Land Trust 8002379851  
DOCKET NO.: 19-31565.001-R-1  
PARCEL NO.: 19-31-317-023-0000

The parties of record before the Property Tax Appeal Board are Chicago Title Land Trust 8002379851, the appellant(s), by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:** \$3,281  
**IMPR.:** \$27,733  
**TOTAL:** \$31,014

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 6,563 square foot parcel of land improved with a one-year-old, masonry, single-family dwelling. The property is located in Burbank, Stickney Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted data on four suggested comparables. These comparables are described as one-story, masonry, single-family dwellings. They range: in age from one to 12 years; in size from 2,163 to 3,494 square feet of building area; and in improvement assessment from \$9.33 to \$10.20 per square foot of building area. The appellant's grid describes the subject as a one-story dwelling with a full-finished basement, two fireplaces, and containing 1,885 square feet of

building area. The appellant also included black and white photographs of the subject and comparables. The subject photograph shows a two story, masonry dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$310,014 with an improvement assessment of \$27,733. No further evidence was submitted by the board of review.

At hearing, the appellant's attorney, Andrew Dzuik, argued that the comparable properties submitted by the appellant are similar or better than the subject and are assessed below the subject's assessment. He argued that the board of review failed to submit any comparables to support the current assessment.

In rebuttal, the board of review's representative, John Lartz, submitted *Board of Review's Group Exhibit #1*. This exhibit contained a black and white photograph of the subject with 2019 sales information and a description of the property from a "Redfin" website and a "BOR Automated Comparables Report" listing the subject and a large number of additional comparables. He argued that the sales information for the subject was not disclosed by the appellant. He also argued that the comparables within the exhibit show that there were more similar comparables to choose from than just the four that the appellant used. He testified that the information does not include any assessment information and should be used for assessment comparison. Mr. Lartz argued that the appellant chose not to use these better comparables when submitting the appeal.

In response, Mr. Dzuik, argued that the appellant's comparables #2 and #3 may be larger in size, but they have lower improvement assessments. He argued that the appellant's comparables are all the same classification and within the same neighborhood as is the list in the exhibit.

In response to questions from the Property Tax Appeal Board (Board), Mr. Dzuik acknowledged that comparable #4 is listed as masonry while the photograph shows a frame dwelling. He asserted that the photograph is old from the assessor and is not a current photograph of this comparable. He acknowledged that the photograph from the assessor is inaccurate. In response, Mr. Lartz argued that the photograph is aged and that the comparable is new construction.

The parties did not agree on the subject's building square footage and would not stipulate to this. Mr. Lartz argued that the assessor and appellant's size description are from the prior home because the subject is new construction with the "Redfin" description showing the subject as 3,200 square feet of building area. Mr. Dzuik argued that the assessor information shows the subject as containing 1,865 square feet of building area.

Mr. Lartz testified that the "Notes on Appeal" submitted by the board of review list an incorrect address for the subject property; they list the appellant's attorney's address. Mr. Dzuik acknowledged this error.

### **Conclusion of Law**

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).

First, the Board finds that there are conflicting descriptions of the subject and the comparables within the evidence. The parties acknowledge that the photograph of appellant's comparable #4 is inaccurate and the Board gives it no weight. However, the appellant's evidence and the *Board of Review's Group Exhibit #1* have conflicting evidence of the size of the subject while the appellant's evidence list the subject as a one-story while submitting a photograph of the subject that shows a two-story dwelling. The parties also acknowledged that the address as listed in the "Notes on Appeal" also contains inaccurate information. The Board finds the best evidence of the subject's size is the "redfin" printout contained in the Board of Review's Group Exhibit #1. This document shows the same photograph as submitted by the appellant and lists the subject as a two-story dwelling containing 3,200 square feet of building area. This square footage reflects an improvement assessment of \$8.67 per square foot of building area.

The Board finds the only evidence of assessment equity to be the appellant's comparables. The Board gives no weight to the comparables submitted in the *Board of Review's Group Exhibit #1*. These comparables had improvement assessments ranging of \$9.33 to \$12.44 per square foot of building area. In comparison the subject's improvement assessment of \$8.67 per square foot of building area is below the range of the best comparables in this record. Based on this record 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 improvements 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

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:

February 21, 2023



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

Chicago Title Land Trust 8002379851, by attorney:  
Andrew S. Dziuk  
Andrew Dziuk, Esq.  
525 North Ada Street  
#29  
Chicago, IL 60642

COUNTY

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