



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

APPELLANT: Tanja Prokopowicz
DOCKET NO.: 19-33374.001-R-1
PARCEL NO.: 10-17-417-041-0000

The parties of record before the Property Tax Appeal Board are Tanja Prokopowicz, 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 ***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: \$5,000
IMPR.: \$19,772
TOTAL: \$24,772

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 1.5-story frame and masonry dwelling with 1,010 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a partial basement with finished area, central air-conditioning, and a 2.5-car garage.¹ The property has a 6,250-square foot site and is located in Morton Grove, Niles 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 provided information on four comparable properties that were located from 1.5 to 2.5 miles from the subject and within the same neighborhood code as the subject property. The comparables consist of 1-story masonry, or

¹ Some descriptive information about the subject was gleaned from the information submitted by the board of review.

frame dwellings ranging in size from 1,040 to 1,350 square feet of living area and ranging in age from 52 to 66 years old. The comparables each have a full or partial unfinished basement, three comparables have central air-conditioning, and two dwellings each have a fireplace. The comparables have improvement assessments that range from \$17,881 to \$24,058 or from \$17.19 to \$17.89 per square foot of living area. The appellant also completed Section IV of the Residential Appeal form disclosing that she purchased the property for a price of \$260,000 on October 24, 2017. The appellant disclosed that the transaction was not a transfer between family or related corporations; it was sold through a real estate agent, Peter Maloney of Coldwell Banker; it was advertised for sale via the internet for a period of two months; that it was not sold due to a foreclosure, auction, or using a contract for deed; and the home was occupied in November 2017.²

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$17,365 or \$17.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,772. The subject has an improvement assessment of \$19,772 or \$19.58 per square foot of living area.

In support of the subject's improvement assessment, the board of review submitted information on four comparable properties located within ¼ of a mile from the subject and within the same neighborhood code as the subject property. The comparables consist of two, 1-story and two, 1.5-story frame and masonry dwellings ranging in size from 1,012 to 1,186 square feet of living area. The dwellings were built 66 to 68 years ago. Each comparable has a full or partial basement with finished area and a 1-car, a 1.5-car, or a 2-car garage. Three comparables each have central air-conditioning. The comparables have improvement assessments that range from \$24,592 to \$26,328 or from \$21.04 to \$24.63 per square foot of living area. The board of review also disclosed that comparables #2 and #4 sold in May 2018 and July 2019 for \$343,000 and \$300,000, or for \$289.21 and \$267.86 per square foot of living area, land included, respectively.

Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity with respect to the improvement 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

² The Board notes that the appellant did not mark "recent sale" on the appeal form as a basis for the appeal and did not submit any evidence of market value other than the information contained in Section IV of the Residential Appeal form.

§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 presented data on eight suggested comparables with varying degrees of similarity to the subject for the Board's consideration. The Board gave less weight to appellant's comparables based on their locations being 1.5 to 2.5 miles from the subject and each lack a garage, dissimilar from the subject's 2.5-car garage. Additionally, appellant's comparables #2 and #3 have larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review which are generally similar to the subject in location, age, design, dwelling size, and most features. These comparables had improvement assessments ranging from \$24,592 to \$26,328 or from \$21.04 to \$24.63 per square foot of living area. The subject's improvement assessment of \$19,772 or \$19.58 per square foot of living area is below the range established by the best comparables submitted for the Board's consideration. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement assessment is warranted on the basis of inequity in assessment.

The parties also submitted limited evidence of subject's market value. 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 appellant completed Section IV of the Residential Appeal form disclosing that she purchased the property for a price of \$260,000 on October 24, 2017 and further disclosed that the transaction had the essential elements of an arm's-length transaction which was undisputed by the board of review. The Board finds that the subject's assessment which reflects a market value of \$247,720 is justified given the appellant purchased the property in October 2017 in what appears to be an arm's-length for a price of \$260,000, a price higher than the subject's market value as reflected by its assessment. Furthermore, the board of review comparables #2 and #4 which sold in May 2018 and July 2019 for prices of \$343,000 and \$300,000, or for \$289.21 and \$267.86 per square foot of living area, land included, respectively, further support the subject's total assessment that reflects a lower market value of \$247,720 or \$245.27 per square foot of living area, land included.

Based on this record, the Board finds that the subject's assessment is supported on the basis of assessment equity and on the basis of market value and, therefore, no reduction in the subject's assessment is warranted.

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 20, 2021



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

Tanja Prokopowicz
8941 Mason Avenue
Morton Grove, IL 60053

COUNTY

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