



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

APPELLANT: Florin Serban
DOCKET NO.: 19-34891.001-R-1
PARCEL NO.: 24-05-411-011-0000

The parties of record before the Property Tax Appeal Board are Florin Serban, the appellant, by attorney Ciarra 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: \$3,015
IMPR.: \$13,919
TOTAL: \$16,934

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 is improved with a 1-story dwelling of masonry exterior construction with 1,290 square feet of living area. The dwelling is approximately 56 years old. Features of the dwelling include a basement with finished area and a 2-car garage.¹ The property has a 6,700 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and lack of assessment equity concerning the improvement as the bases of the appeal. However, the counsel's brief is the same as the inequity argument, uniformity of assessment.

¹ Property characteristics not disclosed by the appellant were gleaned from the evidence presented by the board of review.

In support of the inequity argument, the appellant submitted information on two grid analyses for five equity comparables located in the same neighborhood code as the subject property. For clarity in the record, the single comparable on the second grid was renumbered #5. The comparables are improved with 1-story or "1.5-1.9"-story, class 2-03 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,270 to 1,419 square feet of living area.² The homes range in age from 56 to 77 years old. The appellant reported that one comparable has an unfinished basement and two comparables each have a concrete slab foundation. The foundation types for the remaining two comparables were not disclosed. Two comparables each have central air conditioning. Four comparables each have from a 1-car to a 2-car garage. Each comparable has a partial or full attic, where three have living area. The comparables have improvement assessments that range from \$8,387 to \$9,566 or from \$6.50 to \$6.80 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$8,694 or \$6.74 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated February 29, 2020 which disclosed the subject has a total assessment of \$16,934. The appellant's petition indicated the subject's assessment reflects a land assessment of \$3,015 and an improvement assessment of \$13,919 or \$10.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a different total assessment for the subject than the final decision provided by the appellant. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code as the subject property. The comparables are improved with 1-story class, 2-03 dwellings of masonry exterior construction ranging in size from 1,132 to 1,248 square feet of living area. The homes range in age from 49 to 55 years old. Each comparable has a basement with three having finished area and a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments that range from \$14,193 to \$14,530 or from \$11.40 to \$12.64 per square foot of living area. Based on this evidence, the board of review requested 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.

² The appellant's grid analysis is internally inconsistent with the property details from the Cook County Assessor's Office that was also submitted by the appellant into evidence. Where inconsistency existed or property characteristics were omitted, the Board has utilized the assessor's office property details to describe the appellant's comparables.

The parties submitted nine suggested equity comparables to the Board for consideration. The Board gives less weight to the appellant's comparables due to differences from the subject in age and/or which lack a basement foundation or for which a foundation type was not disclosed. Additionally, the appellant's comparables #1 and #5 have dissimilar "1.5-1.9"-story designs when compared to the subject's 1-story design.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject in location, design, age, and dwelling size with varying degrees of similarity in other features. These comparables have improvement assessments ranging from \$14,193 to \$14,530 or from \$11.40 to \$12.64 per square foot of living area. The subject's improvement assessment of \$13,919 or \$10.79 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from 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 improvement assessment based on inequity is not 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: June 18, 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

Florin Serban, by attorney:
Ciarra 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