



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

APPELLANT: Brian Gornick  
DOCKET NO.: 19-45264.001-R-2  
PARCEL NO.: 14-32-212-007-0000

The parties of record before the Property Tax Appeal Board are Brian Gornick, the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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:** \$ 32,472  
**IMPR.:** \$ 279,690  
**TOTAL:** \$ 312,162

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2019. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject's site is 2,952 square feet, and it is located in North Chicago Township, Cook County.

The appellant's evidence describes the subject as a 120-year old, three-story dwelling of masonry construction with 4,867 square feet of living area, a full unfinished basement, and a two-car garage. The appellant's evidence states that the subject is classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. A class 2-11 property is defined as an "apartment building with 2 to 6 units, any age."

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. In Section II of the

appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$121,660.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$312,162. The subject property has an improvement assessment of \$279,690. The board of review described the subject the same as the appellant.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review's evidence also states that the subject was purchased in May 2017 for \$3,330,000.

The Board takes official notice that it rendered a decision regarding the subject property for tax year 2018 (86 Ill.Admin.Code §1910.90(i)) under docket number 18-43431. In that decision, the appellant described the subject similarly to how it is described above, and the Board found as follows:

The Board finds that the subject was substantially renovated in 2016 and 2017. This fact is supported by the permits submitted by the board of review, and was not rebutted by the appellant via a rebuttal submission. However, neither party submitted a description of the subject after the renovation was completed. Without an accurate description of the subject, the Board is unable to determine whether the comparables submitted by the parties show "similarity...and lack of distinguishing characteristics of the assessment comparables to the subject property." [86 Ill.Admin.Code §1910.65(b)]. Therefore, the Board finds that the appellant has not proven, by clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment is not warranted.

### **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 proven 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 that a reduction in the subject's assessment is not warranted.

As in the Board's previous decision regarding the subject property in docket number 18-43431, the Board finds that the subject was substantially renovated in 2016 and 2017; and that, again in this appeal, neither party submitted a description of the subject after the renovation was completed. As such, the Board is unable to determine whether the comparables submitted by the parties show "similarity...and lack of distinguishing characteristics of the assessment comparables to the subject property." *Id.* Therefore, the Board finds that the appellant has not proven, by clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment 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 21, 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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