



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

APPELLANT: Regina Zvinakis
DOCKET NO.: 20-21755.001-R-1
PARCEL NO.: 22-34-103-026-0000

The parties of record before the Property Tax Appeal Board are Regina Zvinakis, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$6,780
IMPR.: \$27,963
TOTAL: \$34,743

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 2020 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-story townhome with 1,914 square feet of living area of frame and masonry exterior construction and is approximately 23 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 6,164 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 4,296 to

5,527 square feet of land area and are improved with class 2-95 1-story or 2-story¹ townhomes of frame and masonry exterior construction. The homes range in size from 1,914 to 2,093 square feet of living area and range in age from 21 to 23 years old. Each home has an unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The comparables sold from November 2018 to October 2019 for prices ranging from \$290,000 to \$317,000 or from \$147.51 to \$156.74 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,743. The subject's assessment reflects a market value of \$347,430 or \$181.52 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 4,941 to 6,762 square feet of land area and are improved with class 2-95 1-story townhomes of frame and masonry exterior construction. The homes each have 1,914 square feet of living area and are 23 years old. Each home has a basement, two of which are finished with a recreation room, central air conditioning, a fireplace, and a 2-car garage. The comparables sold from October 2017 to October 2020 for prices ranging from \$350,000 to \$390,000 or from \$182.86 to \$203.76 per square foot of living area, including land.

Conclusion of Law

The appellant contends 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 which are 2-story in design when compared to the subject's 1-story design. The Board gives less weight to board of review comparable #1 which sold less proximate in time to the January 1, 2020 assessment date than the other comparables in the record. The Board gives less weight to board of review comparables #3 and #4 which have finished basement area unlike the subject property.

The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparable #2 which are most similar to the subject location, design, age, dwelling size and features when compared to the subject. These comparables sold in November 2018 and June 2019 for prices of \$300,000 and \$350,000 or \$156.74 and \$182.86 per square foot of living area,

¹ The Board finds the photographic evidence submitted by the appellant depicts comparables #1 through #3 are 2-story in design and comparable #4 is 1-story in design.

including land. The subject's assessment reflects a market value of \$347,430 or \$181.52 per square foot of living area, including land, which is bracketed by the best two comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that the subject's estimated market value as reflected by the assessment is excessive and a reduction in the subject's assessment 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



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: May 21, 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

Regina Zvinakis, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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