



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

APPELLANT: Casimir Kras  
DOCKET NO.: 20-23663.001-R-1  
PARCEL NO.: 16-31-408-030-0000

The parties of record before the Property Tax Appeal Board are Casimir Kras, the appellant, by Amy C. Floyd, Attorney at Law 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:** \$3,966  
**IMPR.:** \$15,517  
**TOTAL:** \$19,483

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 1.5-story dwelling of masonry construction with 1,473 square feet of living area. The dwelling is 96 years old. Features of the home include a full unfinished basement, central air conditioning, and a 2-car garage. The property has a 3,690 square foot site and is located in Berwyn, Berwyn 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 subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of masonry or frame and masonry construction ranging in size from 1,350 to 1,795 square feet of living area. The dwellings range in age from 94 to 96 years old. The comparables have full or partial basements, one of which has finished area, and two comparables have central air conditioning. The comparables have

improvement assessments ranging from \$10,372 to \$14,816 or from \$7.68 to \$8.60 per square foot of living area. Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$12,196.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,483. The subject property has an improvement assessment of \$15,517 or \$10.53 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of masonry construction ranging in size from 1,002 to 1,292 square feet of living area. The dwellings range in age from 57 to 96 years old. The comparables have full basements, three of which have finished area, and a 1.5-car or a 2-car garage. Three comparables have central air conditioning. The comparables have improvement assessments ranging from \$14,486 to \$16,337 or from \$11.44 to \$16.02 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer contends improvement 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.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #4, as well as the board of review's comparable #1. However, the record reveals the appellant's best comparables lack a garage when compared to the subject and one lacks central air conditioning when compared to the subject. Nevertheless, these comparables had improvement assessments that ranged from \$10,372 to \$14,784 or from \$7.68 to \$11.44 per square foot of living area. The subject's improvement assessment of \$15,517 or \$10.53 per square foot of living area falls slightly above the range established by the best comparables in this record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables when compared to the subject, the Board finds the subject's slightly higher total improvement assessment is justified. The Board gave less weight to the appellant's comparables #2 and #3, due to their considerably larger dwelling sizes when compared to the subject. The Board also gave less weight to the board of review's comparables #2, #3 and #4, due to their considerably smaller dwelling sizes and/or their newer dwellings when compared to the subject. 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 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

Casimir Kras, by attorney:  
Amy C. Floyd  
Attorney at Law  
57 E. Delaware  
#3101  
Chicago, IL 60611

COUNTY

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