



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

APPELLANT: Roger Kocian
DOCKET NO.: 20-23673.001-R-1
PARCEL NO.: 24-19-232-005-0000

The parties of record before the Property Tax Appeal Board are Roger Kocian, 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: \$5,364
IMPR.: \$12,264
TOTAL: \$17,628

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 dwelling of masonry exterior construction with 1,675 square feet of living area. The home is approximately 59 years old. Features include a full basement and a 1-car garage. The property has a 10,218 square foot site and is located in Worth, 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 contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located in the same neighborhood code as the subject property but failed to disclose the proximity of these comparables relative to the subject. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction ranging in size from 1,420 to 1,539 square feet of living area. The homes range in age from 66 to 68 years old. One comparable has a concrete slab foundation and three comparables each have a crawl space

foundation. One comparable has central air conditioning. The appellant did not disclose whether the comparables have garages; however, copies of photographs of the comparables submitted by the appellant were inconclusive as to whether any of the homes featured a garage. The comparables have improvement assessments ranging from \$5,750 to \$7,126 or from \$4.05 to \$4.70 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$7,806 or \$4.66 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 \$17,628. The subject property has an improvement assessment of \$12,264 or \$7.32 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property and reported as either on the same block, with a ¼ of a mile, or within the subarea in distance from the subject. The comparables are improved with 1-story, class 2-03 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,065 to 1,425 square feet of living area. The homes range in age from 55 to 66 years old. One comparable has a partial basement with finished area and three comparables each have either a crawl space or concrete slab foundation. Three comparables each have central air conditioning and each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$11,119 to \$15,283 or from \$7.89 to \$12.31 per square foot of living area. Based on this evidence, the board of review requested that 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.

The parties submitted eight suggested comparables for the Board's consideration, which the Board finds are similar to the subject in location and age but have varying degrees of similarity to the subject in other property characteristics. Nevertheless, the Board gives diminished weight to the appellant's comparables for which location proximity and garage amenity data were not supplied by the appellant which is needed by the Board to conduct a meaningful analysis of the similarities and dissimilarities between the parties' comparables and the subject. The Board also gives less weight to board of review comparables #3 and #4 which are substantially smaller in size when compared to the subject. Board of review comparables #1 and #2 are each located on the same block as the subject and are relatively similar to the subject in dwelling size but would still require appropriate adjustments for their size variations, when compared to the subject, as well as adjustments for their lack of a basement, which the subject features, central air conditioning amenity, which the subject lacks, and their larger garage capacities when compared

to the subject's 1-car garage. Nevertheless, these two comparables have improvement assessments of \$11,119 and \$11,604 or \$7.89 and \$8.14 per square foot of living area. The subject's improvement assessment of \$12,264 or \$7.32 per square foot of living area falls above the improvement assessments of the two best comparables in this record on an overall basis but below them on a per square foot basis. The subject's higher overall improvement assessment is logical considering its superior size and full basement feature when compared to the two best comparables which are approximately 15% or more smaller in size relative to the subject with each lacking a basement foundation, which the subject features. After considering appropriate adjustments to the two 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 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: _____

April 15, 2025



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

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