



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

APPELLANT: Kazimiera Naklicka  
DOCKET NO.: 20-24066.001-R-1  
PARCEL NO.: 16-31-418-053-0000

The parties of record before the Property Tax Appeal Board are Kazimiera Naklicka, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$4,114  
**IMPR.:** \$11,580  
**TOTAL:** \$15,694

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 one-story dwelling of masonry exterior construction with 803 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a partial unfinished basement, central air conditioning, and a 1.5-car garage. The property has a 3,827 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment equity with respect to the subject's land and improvement as the bases of the appeal. However, the Board will not consider the appellant's overvaluation argument in this analysis as the appellant did not provide any sales data for their comparables.

In support of the assessment inequity argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 3,813 to 4,199 per square foot of land area and are improved with one-story dwellings of masonry exterior construction ranging in size from 800 to 960 square feet of living area. The dwellings range in age from 65 to 69 years old. One comparable has a full basement. The comparables have land assessments ranging from \$4,098 to \$4,513 or \$1.07 per square foot of land area and improvement assessments ranging from \$10,692 to \$11,532 or from \$11.42 to \$14.42 per square foot of living area. Based on this evidence, the appellant requested reductions in the subject's land assessment to \$4,098 or \$1.07 per square foot of land area and its improvement assessment to \$10,960 or \$13.65 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 \$16,121. The subject property has an improvement assessment of \$12,007 or \$14.95 per square foot of living area and a land assessment of \$4,114 or \$1.07 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 3,660 to 4,440 and are improved with class 2-02, one-story dwellings of frame or masonry exterior construction ranging in size from 840 to 952 square feet of living area. The dwellings range in age from 65 to 96 years old and have full basements, two of which have finished area. One comparable has central air conditioning and a fireplace. Each comparable has from a 1-car to a 2.5-car garage. The comparables have land assessments ranging from \$3,934 to \$4,773 or for \$1.07 and \$1.08 per square foot of land area and improvement assessments ranging from \$11,783 to \$16,898 or from \$13.91 to \$18.29 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 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 met this burden of proof and a reduction in the subject's improvement assessment is warranted.

The parties submitted eight suggested comparables for the Board consideration.

With respect to the equity argument for the subject's land assessment, the eight comparables have land assessments that range from \$3,934 to \$4,773 or for \$1.07 and \$1.08 per square foot of land area. The subject property has a land assessment of \$4,114 or \$1.07 per square foot of land area which falls within the range established by all the comparables in this record on an overall basis and matches the comparables with the lowest assessment on per-square-foot basis.

Therefore, the Board finds no change is required in the subject's land assessment which is the same as the \$1.07 per-square-foot of land area assessment of all the comparables in the record.

With respect to the equity argument for the subject's improvement assessment, the Board gives less weight to the appellant's comparables #1, #2 and #4 as well as the board of review comparables #1 and #3 which either lack a basement or have a finished basement, unlike the subject. The Board also gives less weight to the board of review comparable #2 which is significantly older in age than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and board of review comparable #4. These comparables are similar to the subject in design, exterior construction, age, dwelling size, and also have an unfinished basement, like the subject. However, these comparables require an upward adjustment for their lack of central air conditioning and a downward adjustment for their larger garage sizes to make them more equivalent to the subject. These two comparables have improvement assessments of \$11,532 and \$11,783 or \$14.42 and \$14.03 per square foot of living area, respectively. The subject's improvement assessment of \$12,007 or \$14.95 per square foot of living area falls above the two best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in only the subject's improvement assessment is 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:

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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