



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

APPELLANT: John Potocsnak/Corruga  
DOCKET NO.: 20-24514.001-R-2  
PARCEL NO.: 23-30-203-020-0000

The parties of record before the Property Tax Appeal Board are John Potocsnak/Corruga, the appellant(s), by attorney Christopher M. Caira, of KBC Law Group in Chicago; the Cook County Board of Review; and Consolidated H.S.D. # 230, and Palos C.S.D. # 118, the intervenors, by attorney Mallory A. Milluzzi of Klein, Thorpe, & Jenkins, Ltd. in Chicago.

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:** \$32,589  
**IMPR.:** \$96,420  
**TOTAL:** \$129,009

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 an 86,904 square foot parcel of land improved with a 10-year-old, two-story, stucco, single-family dwelling. The property is located in Palos Park, Palos Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted a grid of four equity comparables. These properties are described as two-story, masonry or frame and masonry, single-family dwellings. They range: in age from 16 to 19; in size from 4,727 to 4,950 square feet of building area; and in improvement assessment from \$6.71 to \$8.86 per square foot of building area. The appellant's evidence lists the subject as containing 4,821 square feet of building area.

The appellant also submitted a brief asserting the subject is not uniformly assessed with comparable properties in the geographically immediate area. The brief included several other properties listed as also being inequitably assessed and went on to describe the subject's subdivision and its history of assessments. The brief asserts that all 28 properties within the subject's neighborhood were over assessed based on a review homes within the same geographical neighborhood.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$252,000 with an improvement assessment of \$219,411 or \$45.51 per square foot of building area using 4,821 square feet of building area.

In support of the assessment the board of review's notes on appeal assert that the subject was purchased in 2019 for \$3,600,000. In addition, the board's notes argued the subject is the largest and grandest home in a neighborhood with large and grand homes and the improvement is apparently larger than listed on the evidence with 6,155 square feet of building area. The board of review submitted a Zillow advertisement indicating the subject sold for \$3,600,00 and has a "zestimate" of \$1,492,500. No further evidence was presented.

The intervenor submitted 14 sales comparables in support of the subject's current assessment.

At the hearing, the appellant's attorney argued the subject received a new parcel number for the lien year in question as the improvement parcel and the vacant land parcel next door where combined and that the assessment was significantly increased. He asserted that the remaining homes within the subject's subdivision have all settled with the board of review for a reduction in the assessment. The appellant's attorney argued that the subject contains 4,821 square feet of building area as listed in county records and included in the board of review's grid. He argued the size of the subject determined is classification as a 2-08 improvement. The appellant's attorney argued that an assessment of \$20.00 per square foot of building area would be an equitable and uniform assessment for the subject. He argued the only evidence that suggests a different square footage is a realtor's comment which is unreliable and anecdotal.

The board of review's witness, Danielle Lahee, argued that the subject is a unique home in a unique neighborhood and that the subject sold in 2019 for \$3,600,000. On cross examination, Ms. Lahee acknowledged that she cannot confirm the subject's square footage and no other witness was testifying.

The intervenor's attorney argued that the sales comparables are properties located within the subject's subdivision, range in sale dates from 2005 to 2021, and all have higher values than the subject. However, she acknowledged the subject is over assessed and stated that an assessment of \$20.00 per square foot of building area was a uniform assessment for the subject.

### **Conclusion of Law**

As to the subject's size, the Board finds the most reliable evidence to be the official size as listed by the assessor and the board of review in its evidence. The Board gives no weight to the board

of review's argument that a realtor's listing asserting a size with no supporting evidence should call the subject's size into question.

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 best evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments lower than the subject's improvement assessment. In addition, the intervenor acknowledged that the subject was over assessed, and both the appellant and intervenor agreed that an assessment of \$20.00 per square foot of building area was an equitable assessment. Therefore, the Board finds that the appellant has proven by clear and convincing evidence that the subject property is inequitably assessed, and a reduction to that requested at hearing is 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.

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Chairman



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Member



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Member



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Member



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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 18, 2024



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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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