



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

APPELLANT: Joseph Zavorski
DOCKET NO.: 20-25117.001-R-1
PARCEL NO.: 15-36-105-020-0000

The parties of record before the Property Tax Appeal Board are Joseph Zavorski, the appellant, by attorney John Rock of Rock Fusco & Connelly, LLC 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: \$11,086
IMPR.: \$37,859
TOTAL: \$48,945

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 is improved with a two-story dwelling of frame and masonry exterior construction that contains 3,116 square feet of living area. The dwelling is approximately 91 years old. Features of the property include a partial unfinished basement, central air conditioning, three fireplaces, 2½ bathrooms and a two-car garage. The property has an 11,670 square foot site located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables composed of class 2-06 properties of masonry or frame and masonry exterior construction that range in size from 2,805 to 3,249 square foot of living area. The homes range

in age from 67 to 99 years old. Each property has a full or partial basement, central air conditioning, one or two fireplaces, two or three full bathrooms, and one or two half bathrooms. Two comparables have either a 2-car or a 2½-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$27,321 to \$30,784 or from \$9.29 to \$10.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$30,693.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,945. The subject property has an improvement assessment of \$37,859 or \$12.15 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,020 to 3,628 square feet of living area. The homes range in age from 77 to 101 years old. Each property has a full or partial basement with two having formal recreation rooms, one to three full bathrooms, and one or two half bathrooms. Three comparables have central air conditioning and two comparables each have two fireplaces. The board of review also indicated the subject and comparables #2, #3, and #4 have other improvements but no further descriptions of the other improvements was provided. The comparables have the same neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. Their improvement assessments range from \$37,267 to \$53,604 or from \$12.33 to \$14.78 per square foot of living area.

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 information on seven assessment equity comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject dwelling in age being approximately 24 years younger than the subject property. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in size being approximately 16% larger than the subject home. The remaining comparables range in size from 2,929 to 3,369 square feet of living area and in age from 77 to 101 years old. Each comparable has from 1 to 3 fewer fireplaces than the subject; one comparable has no central air conditioning which is inferior to the subject; one comparable has no garage whereas the subject has a two-car garage, and one comparable has one less bathroom than the subject, suggesting the comparables would require upward or positive adjustments to make them more equivalent to the subject for these features. Conversely, two comparables have finished basement area which is superior to the subject's unfinished basement, two comparables have larger garages than the subject, and three comparables have from ½ to 1 more bathroom

than the subject, suggesting these comparables would require downward adjustments to make them more equivalent to the subject for these characteristics. These five comparables have improvement assessments that range from \$30,188 to \$41,554 or from \$9.29 to \$12.57 per square foot of living area. The subject's improvement assessment of \$37,859 or \$12.15 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to make the comparables more equivalent to the subject property. 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: _____

August 20, 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

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