



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

APPELLANT: Donald Borschel  
DOCKET NO.: 20-27675.001-R-1  
PARCEL NO.: 27-20-103-014-0000

The parties of record before the Property Tax Appeal Board are Donald Borschel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$3,500  
**IMPR.:** \$46,683  
**TOTAL:** \$50,183

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 2-story dwelling of frame and masonry exterior construction with 3,305 square feet of living area. The dwelling is approximately 22 years old. Features of the dwelling include an unfinished basement, central air conditioning, one fireplace, and a 3-car garage. The property has a 10,000 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales that are located within the same neighborhood code as the subject property. The properties have sites that range in size from 10,000 to 15,244 square feet of land area. The comparables are improved with class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,077 to

3,791 square feet of living area. The homes range in age from 14 to 22 years old. Each comparable has an unfinished basement, central air conditioning, one fireplace, and a 3-car garage. The properties sold in either May or June 2018 for prices ranging from \$420,000 to \$470,000 or from \$123.45 to \$144.62 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$44,067 which would reflect a total market value of \$440,670 or \$133.33 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,183. The subject's assessment reflects a market value of \$501,830 or \$151.84 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales, two of which are located in the same neighborhood code as the subject property. The properties have sites that range in size from 10,625 to 13,986 square feet of land area. The comparables are improved with 2-story, class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,694 to 3,477 square feet of living area. The homes are either 22 or 26 years old. Each comparable has a basement with one having finished area, central air conditioning, one or two fireplaces, and a 3-car garage. The properties sold from July 2017 to November 2020 for prices ranging from \$500,000 to \$600,000 or from \$154.73 to \$191.14 per square foot of living area, land included. Based on this evidence, the board of review requested the assessment be confirmed.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 market value to be board of review comparables #3 and #4 which each sold proximate in time to the subject's January 1, 2020 assessment date at issue and are similar to the subject in design, age, dwelling size, and most features. These two properties sold in October and November 2020 for prices of \$599,000 and \$600,000 or \$177.27 and \$191.14 per square foot of living area, land included, respectively. The subject's assessment reflects an estimated market value of \$501,830 or \$151.84 per square foot of living area, land included, which falls below the two best comparable sales in this record. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #2 which sold in 2017 and 2018 and less likely to reflect the market condition as of the subject's assessment date. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not 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

AGENCY

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