



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

APPELLANT: Casimir Borowski
DOCKET NO.: 20-33289.001-R-1
PARCEL NO.: 18-35-403-011-0000

The parties of record before the Property Tax Appeal Board are Casimir Borowski, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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: \$4,248
IMPR.: \$38,718
TOTAL: \$42,966

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 3-story apartment building of masonry exterior construction with 4,050 square feet of gross building area. The building is approximately 48 years old and has a crawl space foundation. The property has a 10,621 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity concerning the improvement as the bases of the appeal. In support of this overvaluation argument, the appellant submitted information on five comparable sales located within 0.69 of a mile from the subject. The parcels range in size from 8,300 to 12,000 square feet of land area and are improved with class 2-11 apartment buildings of masonry exterior construction ranging in size from 2,352 to 5,880 square feet of gross building area. The buildings range in age from 28 to 54 years old. Three

comparables each have a basement, one of which has finished area, and one comparable has a 2-car garage. The comparables sold from October 2017 to December 2019 for prices ranging from \$280,000 to \$455,995 or from \$77.55 to \$148.81 per square foot of gross building area, including land.

In support of the assessment inequity argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject and within 0.54 of a mile from the subject. The comparables are improved with class 2-11 apartment buildings of masonry exterior construction with 5,880 or 5,976 square feet of gross building area. The buildings range in age from 48 to 51 years old. Four comparables each have a basement and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$42,701 to \$43,274 or from \$7.24 to \$7.28 per square foot of gross building area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,966. The subject's assessment reflects a market value of \$429,660 or \$106.09 per square foot of gross building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$38,718 or \$9.56 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located in Countryside, Brookfield, Western Springs, and Bridgeview. The parcels range in size from 7,241 to 8,980 square feet of land area and are improved with 2-story apartment buildings ranging in size from 2,220 to 4,104 square feet of gross building area. The buildings range in age from 28 to 60 years old. Each comparable has a basement, one of which is finished with an apartment; two comparables have central air conditioning; and three comparables each have a 2-car garage. The comparables sold from March 2017 to November 2020 for prices ranging from \$430,000 to \$443,000 or from \$106.73 to \$198.20 per square foot of gross building area, including land. The comparables have improvement assessments ranging from \$29,643 to \$37,078 or from \$7.82 to \$16.70 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables are located in different towns than the subject and from 1.09 to 6.24 miles from the subject. The appellant also contended these comparables differ from the subject in foundation type, central air conditioning amenity, and/or garage amenity.

Conclusion of Law

The appellant contends in part 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 record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #4 and #5 and the board of review's comparables, which sold less proximate in time to the assessment date than other comparables in this record and/or are located more than one mile from the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #3, which sold more proximate in time to the assessment date and are more similar to the subject in location and age, but have varying degrees of similarity to the subject in building size and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$280,000 to \$455,995 or from \$77.55 to \$112.54 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$429,660 or \$106.09 per square foot of gross building area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the board of review's comparables, which are located more than one mile from the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables, which are more similar to the subject in location and are similar to the subject in age and some features, but these comparables are substantially larger buildings than the subject, four comparables each have a basement unlike the subject, and one comparable has a garage unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$42,701 to \$43,274 or from \$7.24 to \$7.28 per square foot of gross building area. The subject's improvement assessment of \$38,718 or \$9.56 per square foot of gross building area falls below the range established by the best comparables in terms of total improvement assessment and is above the range on a per square foot basis, which is logical given the subject is a much smaller building than the subject. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment for assessment inequity 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: June 18, 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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