



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

APPELLANT: Roman Borowski
DOCKET NO.: 20-33452.001-R-1
PARCEL NO.: 18-35-223-004-0000

The parties of record before the Property Tax Appeal Board are Roman Borowski, the appellant, by 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: \$3,930
IMPR.: \$44,847
TOTAL: \$48,777

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 three-story multi-family building of masonry exterior construction with 6,120 square feet of gross building area. The building is approximately 42 years old. Features include a partial unfinished basement. The property has a 9,825 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 lack of assessment equity concerning the improvement and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on five suggested comparable properties located in the same neighborhood code as the subject and in Justice within close proximity to the subject. The comparables consist of class 2-11 buildings of masonry exterior construction which are 44 to 48 years old. The comparables range in size from 5,880 to 7,011 square feet of gross building area.

Each building has a full or partial unfinished basement and comparable #4 has a two-car garage. The comparables have improvement assessments ranging from \$41,112 to \$44,745 or from \$6.38 to \$7.23 per square foot of gross building area.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located in Justice, in the same neighborhood code and within .48 of a mile from the subject. The parcels range in size from 8,300 to 12,000 square feet of land area which are improved with class 2-11 buildings of masonry exterior construction. The buildings range in age from 28 to 54 years old and range in size from 2,352 to 5,880 square feet of gross building area. Three comparables have full or partial basements, one of which has finished area. Comparable #5 has a two-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.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$31,489 or \$5.15 per square foot of gross building area and a reduced total assessment of \$35,419, including land, which would reflect a market value of \$354,190 or \$57.87 per square foot of gross building area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,777. The subject property has an improvement assessment of \$44,847 or \$7.33 per square foot of gross building area. The subject's assessment reflects a market value of \$487,770 or \$79.70 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.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and a second grid analysis with four sales comparables. The equity comparables are located in Justice, in the same neighborhood code as the subject and on the same block as the subject. The comparables consist of three-story buildings of masonry exterior construction which range in age from 43 to 46 years old. The buildings contain either 5,880 or 6,000 square feet of gross building area. Each comparable has a full or partial unfinished basement. The comparables have improvement assessments ranging from \$43,336 to \$44,669 or from \$7.37 to \$7.44 per square foot of gross building area.

As to the overvaluation argument, the board of review submitted information on four comparable sales located in Justice, in the same neighborhood code and within ¼ of a mile from the subject. The parcels range in size from 9,450 to 9,975 square feet of land area which are improved with class 2-11 three-story buildings of masonry exterior construction. The buildings are either 43 or 47 years old and contain 5,880 square feet of gross building area. The comparables have partial unfinished basements. The comparables sold from July to December 2019 for prices ranging from \$505,000 to \$535,000 or from \$85.03 to \$90.99 per square foot of gross building area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment both based upon equity and market value.

Conclusion of Law

The taxpayer contends in part assessment inequity concerning the improvement as a 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 based on lack of equity.

The parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1 due to its substantially larger building size when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #5 along with the board of review comparables which are similar to the subject in location, age, design, building size and some features. These comparables have improvement assessments ranging from \$41,112 to \$44,669 or from \$6.99 to \$7.44 per square foot of gross building area. The subject's improvement assessment of \$44,847 or \$7.33 per square foot of gross building area falls slightly above the range established by the best comparables in this record in terms of overall assessment but within the range on a square foot basis. After considering adjustments to the best comparables for differences in building size and/or age when compared to the subject, the subject's slightly higher overall assessment appears to be justified given that the subject is larger than all but one of the best comparables and the subject is newer than that best comparable as well. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant has failed to establish inequity in the assessment by clear and convincing evidence and therefore a reduction in the subject's assessment is not justified as to an equity argument.

In the alternative, the appellant also asserted overvaluation as a basis of the appeal. 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 justified on grounds of overvaluation.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #3, #4 and #5 as each of these buildings are substantially smaller than the subject building and one comparable is also significantly newer than the subject building.

The Board finds the best evidence of market value on this record consist of appellant's comparable #2 and the board of review comparables which are each similar to the subject in location, age, size and other features. These comparables sold from September 2018 to

December 2019 for prices ranging from \$455,995 to \$535,000 or from \$77.55 to \$90.99 per square foot of gross building area, including land. The subject property has a market value of \$487,770 or \$79.70 per square foot of gross building area, including land, which is within the range of the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. Therefore, the Board finds that the subject is not overvalued based on its assessment and no reduction 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.

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

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