



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

APPELLANT: Andrew Siwik
DOCKET NO.: 20-33811.001-R-1
PARCEL NO.: 15-28-314-011-0000

The parties of record before the Property Tax Appeal Board are Andrew Siwik, the appellant; 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: \$5,836
IMPR.: \$26,571
TOTAL: \$32,407

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 one-story dwelling of masonry exterior construction with 1,631 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a two-car garage. The property has an 8,050 square foot site located in La Grange Park, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment equity with respect to the land and improvement as the basis of the appeal. In support of the assessment inequity argument, the appellant submitted a grid analysis and supplemental information on four equity comparables that are located within the same neighborhood code as the subject property and within 0.1 or 0.5 of a mile from the subject property. The comparables have sites ranging in size from 7,050 to 11,830 per square foot of land area and are improved with one-story dwellings of masonry exterior construction ranging in

size from 1,558 to 1,769 square feet of living area. The dwellings range in age from 62 to 67 years old, and two comparables have full basements, one of which has finished area. Three comparables have two fireplaces. Each comparable has central air conditioning and a two-car garage. The comparables have land assessments ranging from \$5,075 to \$8,575 or for \$0.72 and \$0.73 (rounded) per square foot of land area and improvement assessments ranging from \$20,826 to \$27,298 or from \$13.31 to \$15.43 per square foot of living area.

In a letter, the appellant emphasized the impact on families caused by the COVID-19 Pandemic, increases in the subject's taxes from 2019 tax year of \$6,792.95 to 2020 tax year of \$9,228.67, and the unfair assessment of the subject property relative to the five comparables presented by the appellant.

Based on this evidence, the appellant requested reductions in the subject's land assessment to \$5,075 or \$0.63 per square foot of land area and its improvement assessment to \$22,208 or \$13.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,407. The subject property has a land assessment of \$5,836 or \$0.72 per square foot of land area and an improvement assessment of \$26,571 or \$16.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code and the same block as the subject property. The comparables have sites of 7,000 and 7,514 square foot of land area and are improved with class 2-03, one-story dwellings of masonry exterior construction ranging in size from 1,429 to 1,608 square feet of living area. The dwellings range in age from 61 to 65 years old and have full basements, three of which have finished area. Three comparables each have central air conditioning. Each comparable has one or two fireplaces and a two-car garage. The comparables have land assessments of \$5,075 and \$5,447 or \$0.72 and \$0.73 (rounded) per square foot of land area and improvement assessments ranging from \$26,043 to \$27,467 or from \$16.41 to \$18.73 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 appellant did not meet this burden of proof and reductions in the subject's improvement and land assessments are not warranted.

As an initial matter, the appellant asserted that the Board should consider the impact of the COVID-19 Pandemic for this appeal; however, the Board finds the appellant did not present any substantive evidence demonstrating the COVID-19 Pandemic's effect on the marketplace.

The parties submitted eight suggested comparables for the Board consideration. With respect to the equity argument for the subject's improvement assessment, the Board gives less weight to the appellant's comparables #2 and #3 which lack a basement, unlike the subject. The Board also gives less weight to the board of review comparable #3 due to its smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables. These comparables are similar to the subject in location, exterior construction, dwelling size, age and foundation. However, three of these comparables have finished basements, which is not a feature of the subject property, suggesting downward adjustments for this feature would be appropriate to make them more equivalent to the subject property. Likewise, two comparables lack fireplaces or central air conditioning, unlike the subject, suggesting upward adjustments would be appropriate to make them more equivalent to the subject property. These five comparables have improvement assessments ranging from \$22,400 to \$27,467 or from \$13.53 to \$17.26 per square foot of living area. The subject's improvement assessment of \$26,571 or \$16.29 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, 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 improvement assessment is not justified.

Furthermore, the Board finds no change is required in the subject's land assessment of \$0.72 per-square-foot of land area which is relatively the same as the \$0.72 and \$0.73 (rounded) per-square-foot of land assessments of all the comparables in this record. In conclusion, based on the evidence in the record, the Board finds no reduction in the subject's land or improvement assessments based on a lack of assessment equity is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence in this record.

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 23, 2022



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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