



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

APPELLANT: Jan Tylka
DOCKET NO.: 20-34915.001-R-1
PARCEL NO.: 18-33-318-013-0000

The parties of record before the Property Tax Appeal Board are Jan Tylka, 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: \$3,750
IMPR.: \$23,300
TOTAL: \$27,050

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 frame and masonry exterior construction with 1,924 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a partial unfinished basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 7,500 square foot site located in Willow Springs, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

Initially, the appellant filed an appeal with the Property Tax Appeal Board (PTAB) by providing a letter and a table with limited property characteristics of six comparables asserting the subject property is overvalued by more than 185% than the appellant's six comparables. After a request by the PTAB for additional information, the appellant resubmitted the letter along with a residential appeal petition and an updated table containing four of the six comparables initially submitted by the appellant. Therefore, the Board will include in its analysis the four

comparables in the residential appeal petition that has the necessary property characteristics for the Board to conduct a meaningful comparative analysis.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-04 dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,972 to 2,566 square feet of living area. The comparables range in age from 19 to 77 years old and have partial or full basements, one of which has finished area. Two comparables each have central air conditioning. Each comparable has one or two fireplaces. Three comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$10,557 to \$14,403 or from \$4.80 to \$5.61 per square foot of living area.¹

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$14,403 or \$7.49 per square foot of living area.

The appellant also submitted a copy of the Cook County Board of Review final decision for tax year 2020 disclosing the subject has a total assessment of \$27,050. The appellant reported that the subject has an improvement assessment of \$23,300 or \$12.11 per square foot of living area.²

The board of review submitted its "Board of Review Notes on Appeal" on two equity comparables that are located within the same neighborhood code as the subject. The comparables are improved with class 2-04, one-story dwellings of frame or masonry exterior construction with 1,855 square feet of living area. The dwellings are either 19 or 20 years old. Each comparable has a partial basement with finished area, central air conditioning, one fireplace, and a 2-car garage. The comparables have improvement assessments of \$24,300 and \$27,872 or \$13.10 and \$15.03 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

¹ The appellant did not provide the improvement assessments for each comparable within the grid analysis; therefore, the Board will use the assessments as provided in the appellant's table. In addition, the per-square-foot improvement assessment of each comparable was calculated by the Board.

² The Board of Review's Notes on Appeal reports a total assessment for the subject property which disagrees with its Final Decision. The Board finds the best source for the subject's total assessment is the Cook County Board of Review Final Decision.

The parties submitted a total of six suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which differ from the subject in dwelling size, age and/or other features when compared to the subject.

The Board finds the best evidence of assessment equity to be the board of review comparables. These comparables are more similar to the subject in both dwelling size and age as well as other features. However, 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. These two comparables have improvement assessments of \$24,300 and \$27,872 or \$13.10 and \$15.03 per square foot of living area, respectively. The subject's improvement assessment of \$23,300 or \$12.11 per square foot of living area falls below the range established by the two best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants 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.

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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