



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

APPELLANT: Luann Pokrewczynski
DOCKET NO.: 20-36180.001-R-1
PARCEL NO.: 30-32-329-005-0000

The parties of record before the Property Tax Appeal Board are Luann Pokrewczynski, 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: \$3,705
IMPR.: \$6,242
TOTAL: \$9,947

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board 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 Class 2-03, one-story dwelling of frame exterior construction that is approximately 66 years old. The dwelling contains 1,080 square feet of living area and is situated on a 7,800-square foot site. Features include an unfinished basement and a two-car garage. The subject property is located in Thornton Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity argument, the appellant submitted four assessment comparables located from 315 feet to .5 of a mile from the subject. They consist of Class 2-03 one story dwellings of frame, masonry or frame and masonry exterior construction that are from 63 to 71 years old. The dwellings range in size from 1,323 to 1,564 square feet of living area. Four comparables have an unfinished basement and one comparable has a partial finished basement. Two comparables have central air conditioning, three comparables have one

or two fireplaces and each comparable has a one-car or two-car garage. The comparables have improvement assessments ranging from \$5,227 to \$7,189 or from \$3.66 to \$5.22 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$9,947. The subject property has an improvement assessment of \$6,242 or \$5.78 per square foot of living area. In support of the subject's assessment, the board of review submitted a grid analysis of four assessment comparables located 1/4 of a mile from the subject. The comparables consist of Class 2-03 one story dwellings of frame, masonry or frame and masonry exterior construction that are from 63 to 72 years old. The dwellings range in size from 1,080 to 1,316 square feet of living area. Each comparable has an unfinished basement, one comparable has central air conditioning, one comparable has a fireplace and each comparable has a garage. The comparables have improvement assessments ranging from \$6,598 to \$10,233 or from \$5.85 to \$7.78 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 a reduction in the subject's assessment is warranted.

The parties submitted a total of nine suggested assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant and comparables #1 and #4 submitted by the board of review due to their less similar dwelling size when compared to the subject. The Board finds comparables #2 and #3 submitted by the board of review are more similar to the subject in location, design age, dwelling size and most features. These comparables have improvement assessments of \$6,598 and \$6,630 or \$6.11 and \$6.09 per square foot of living area, respectively. The subject property has an improvement assessment of \$6,242 or \$5.78 per square foot of living area, which is less than the two most similar assessment comparables contained in the record. Based on this analysis, the Board finds no reduction in the subject's assessment 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 27, 2023



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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