



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

APPELLANT: Ronald Mazany
DOCKET NO.: 20-36370.001-R-1
PARCEL NO.: 29-11-203-055-0000

The parties of record before the Property Tax Appeal Board are Ronald Mazany, 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 **A Reduction** 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: \$1,845
IMPR.: \$3,727
TOTAL: \$5,572

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 approximately 1,000 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a concrete slab foundation and a 1.5-car garage. The property has a 4,920 square foot site and is located in Dolton, Thornton 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 both overvaluation and assessment equity with respect to the subject's improvement as the bases of the appeal. In support of these arguments, the appellant submitted a grid analysis with four comparables and a supplemental list of five comparable properties with limited property characteristics. The Board will not consider in its analysis the supplemental list of comparable properties because the record did not contain enough descriptive property

characteristics or assessment information for these properties in order for the Board to conduct a meaningful comparative analysis.

The comparables in the appellant's grid analysis are located within the same neighborhood code as the subject, and the appellant reported each of the comparables have been remodeled or updated. The comparables are improved with one-story dwellings of masonry exterior construction ranging in size from 1,013 to 1,383 square feet of living area. The dwellings range in age from 61 to 63 years old. Two comparables each have central air conditioning, and three comparables have from a 1-car to a 2-car garage. Comparables #1 and #4 each have a 4,920 square foot site and sold in July 2020 and September 2018 for prices of \$49,900 and \$42,000 or \$49.07 and \$41.46 per square foot of living area, land included, respectively. Comparables #1, #2 and #3 have improvement assessments ranging from \$2,810 to \$4,847 or from \$2.50 to \$4.77 per square foot of living area.¹

In a written letter to the Property Tax Appeal Board (PTAB) postmarked May 22, 2021, the appellant argued the subject property is overvalued and that there is an error with its assessed value since it is higher than what he could finance or sell the property. The appellant also emphasized issues with filing of the appeal with the county and a lack of an explanation by the county for the subject's assessment increase from \$5,572 to \$8,306 or a justification by the Cook County Board of Review for its decision. Furthermore, the appellant disclosed the subject has had no improvements or updates and it is located in an area with high crime, foreclosed homes, and poor property appreciation. The appellant further asserted the comparables provide a realistic comparison to the subject which supports a lower assessment.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$5,572. The requested assessment would reflect a total market value of \$55,720 or \$55.72 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,306. The subject's assessment reflects a market value of \$83,060 or \$83.06 per square foot of living area, land included, 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 \$6,461 or \$6.46 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same neighborhood code as the subject property. The comparables are improved with class 2-03 two-story dwellings of masonry exterior construction ranging in size from 1,009 to 1,207 square feet of living area. The dwellings range in age from 61 to 63 years old. One comparable has a partial basement, and three comparables have a concrete slab foundation. One comparable has central air conditioning. Each comparable has a 2-car or a 2.5-car garage. Comparable #1 has a 5,904 square foot site that sold in December 2019 for a price of \$165,000 or \$136.70 per square foot of living area, land included. The

¹ The Board calculated the per square foot improvement assessment for appellant's comparables #1, #2, and #3. The appellant did not provide the land or improvement assessment for comparable #3.

comparables have improvement assessments ranging from \$6,711 to \$9,227 or from \$6.62 to \$7.64 per square foot of living area. Based on this evidence the board of review requested that the subject's assessment be confirmed.

In a written letter to the PTAB postmarked August 27, 2021, the appellant reiterated many of the same concerns addressed in previous letter and provided copies of the 2019 and 2020 property tax bills, the 2020 Residential Reassessment Notice of the subject's assessment increase, and a Zillow.com Zestimate of the property next door that sold on September 9, 2020 for \$18,500. The appellant inquired about why the subject's homeowner's exemption decreased from \$2,500.90 in 2019 tax year to \$1,995.90 in the 2020 tax year and inquired about the 10% level of assessment shown for 2020 tax year. However, the Property Tax Appeal Board takes notice that it is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (see 86 Ill. Admin. Code §1910.10(f)). The function of the Property Tax Appeal Board is to determine the correct assessment of the property on appeal. (35 ILCS 200/16-180). In accordance with 35 ILCS 200/9-145, Cook County established a classification system of real property that specifies assessment levels from 10% of market value for residential property to 25 percent of market value for commercial property. As shown in the appellant's "2020 Second Installment Property Tax Bill," the 2020 assessed value of \$8,306 reflects the 10% level of assessment of the subject's 2020 property value of \$83,060 ($\$83,060 \times 10\%$ level of assessment = \$8,306). The \$8,306 assessed value represents the portion of the tax burden for the subject property prior to the removal of any exemptions.

In rebuttal, the appellant critiqued the evidence submitted by the board of review and reiterated many of the same concerns about the delays or issues with the appeal process, including the low staffing and closure of tax office due to COVID pandemic, and the overvaluation, decreased homeowner's exemption amount, 7% COVID-19 adjustment (which the appellant stated is misleading), and the higher property taxes of the subject property. The appellant provided additional copies of the 2020 Notice of Assessment from the Cook County Assessor's Office, the 2019 and 2020 property tax bills of the subject property, a letter from PTAB that the filing period to submit evidence had ended for this appeal and information on the board of review comparables. The appellant emphasized that unlike the board of review comparables, the subject property is older, has no central air condition and a smaller garage, and has not been updated by the appellant. In addition, the appellant asserted that the Village of Dolton is behind any national home growth value and that it was published around 2018-2019 that the village had 700+ abandoned/foreclosed homes which were mostly HUD. Furthermore, the appellant disclosed there were three properties near the subject property that were abandoned or repaired which sold from December 2019 to May 2021 for prices ranging from \$18,500 to \$65,000. Lastly, the appellant asked for help due to the increase of over 50% in the subject's property taxes.²

² The Board will not address within this appeal the additional correspondence sent to the PTAB by the appellant after the filing period for submission of evidence had closed.

Conclusion of Law

The appellant contends 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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment based on overvaluation is warranted.

Initially, except for the comparables in the appellant's grid analysis, the Board gives little weight to the additional comparables presented within the appellant's evidence because they lack the salient property characteristics that is necessary for the Board to determine the degree of comparability and possible adjustments needed to the properties to make them more equivalent to the subject property.

For the record, the appellant stated that all but the board of review comparable #3 have been updated, rehabbed, or remodeled, unlike the subject property. In addition, the appellant stated a room addition was excluded from the dwelling size of the board of review comparable #3. The Board finds although the board of review did not rebut or refute any of the appellant's evidence, neither party provided enough documentary evidence in the record for the Board to evaluate the condition of the subject.

In addressing the appellant's overvaluation argument, the parties submitted sales information for three of the eight comparables submitted for the Board's consideration. The Board gives less weight to the to the board of review comparable sale #1 which is the only comparable in the record that has a basement, unlike the subject. Furthermore, the appellant asserted this comparables was rebuilt and sold again after a foreclosure sale.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #4 which are identical in lot size to the subject and are relatively similar to the subject in location, exterior construction, age, dwelling size, and foundation. However, these two comparables require upward adjustments for smaller garage size or lack of a garage to make it more equivalent to the subject property. These two comparables sold in July 2020 and September 2018 for prices of \$49,900 and \$42,000 or \$49.07 and \$41.46 per square foot of living area, land included, respectively. The subject's total assessment reflects a market value of \$83,060 or \$83.06 which falls above the sales prices of two best comparable sales in this record. After considering adjustments to the two best comparable sales for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

The appellant also argued assessment inequity as an alternative 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 eight assessment comparables for the Board's consideration. The Board finds that after considering the reduction to the subject's assessment based on the market value finding, a further reduction to the assessment based on assessment equity 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: September 20, 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

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