



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

APPELLANT: Richard Kvorka
DOCKET NO.: 20-38616.001-R-1
PARCEL NO.: 09-22-323-033-0000

The parties of record before the Property Tax Appeal Board are Richard Kvorka, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$7,990
IMPR.: \$18,010
TOTAL: \$26,000

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 60-year-old, one-story, single-family dwelling of masonry construction with 1,253 square feet of living area. Features of the home include a full basement with a recreation room, central air conditioning and a two-car garage. The property has a 9,400 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant asserts contention of law as a basis for appeal. The appellants provided documentation of Cook County's Negative COVID-19 adjustment methodology and argued that it was not implemented uniformly. Appellant also asserts assessment inequity. In support, appellant submitted information on eight equity comparables. Additionally, the appellant asserts overvaluation as the basis for appeal. In support of this argument the appellants submitted

information on four sales comparables. The comparable properties sold between October 2018 and June 2020. The comparable properties ranged: in price between \$205,000 to \$276,500; in size between 1,170 to 1,339 square feet of living area; and in sale price per square foot between \$175.21 to \$206.50, including land.

However, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2019-32448.001-R-1. In that appeal, prior to a hearing, the appellant reached a settlement with the board of review and stipulated to a total assessment amount of \$26,000. Upon receipt of the stipulation, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$26,000 on the evidence submitted by the parties. The tax years 2019 and 2020 are within the same general assessment period and the appellant disclosed that the subject property is an owner-occupied residence.

The "Board of Review Notes on Appeal" disclosed the total assessment for the subject of \$27,612. The subject's assessment reflects a market value of \$276,120 or \$220.37 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's improvement assessment is \$19,622, or \$15.66 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

In written rebuttal, the appellants argued that the board of review's lack of response to their uniformity argument, based on the negative COVID-19 adjustment should be viewed as a concession. Additionally, because the board of review's submitted equity comparables rather than sales comparables, appellant argued their evidence should be given no weight, or alternatively it should be defaulted. The appellants reaffirmed the request for an assessment reduction.

Conclusion of Law

As a preliminary matter, the appellant requests that the Board grant it additional relief based on the COVID-19 pandemic. The Board distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred, not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment. However, under section 16-185 of the Property Tax Code, the subject's 2019 assessment must carry forward to 2020.

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, *shall* remain in effect for the

remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Italics added)

35 ILCS 200/16-185. Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2019 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2019 and the instant tax year of 2020 are in the same general assessment period for Maine Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2019 tax year, or that the Board's decision for the 2019 tax year was reversed or modified upon review.

For these reasons, the Board finds by a preponderance of the evidence, that the subject's assessment must be carried forward to the 2020 tax year, pursuant to section 16-185 of the Property Tax Code. Therefore, the appellant is entitled to a reduction.

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:

April 16, 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

AGENCY

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