



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

APPELLANT: Thomas Wolf
DOCKET NO.: 20-39253.001-R-1
PARCEL NO.: 27-11-107-024-0000

The parties of record before the Property Tax Appeal Board are Thomas Wolf, the appellant(s), by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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: \$6,500
IMPR.: \$20,335
TOTAL: \$26,835

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 46-year-old, one-story, single-family dwelling of masonry construction with 1,917 square feet of living area. Features of the home include: a partial unfinished basement, central air conditioning, one fireplace and a two-car garage. The property has a 10,000 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-04, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellants assert assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four class 2-04 suggested equity comparables with varying degrees of similarities to the subject. Some of this information was provided on a grid that the appellant submitted with their appeal petition, along with other documentary evidence, including exterior photographs of the subject and comparables. The appellant disclosed that the

comparables were located from a four-block to a seven-block radius of the subject and reported that all of the submitted comparables had the same neighborhood code as the subject. The comparables were single family homes of masonry construction and ranged in age from 43 to 47 years, in size between 3,023 to 3,170 square feet of living area and in improvement assessments ranging from \$2.80 to \$4.24 per square foot of living area. Amenities include: a partial or full basement, central air conditioning, a fireplace and either a two-car or two and one-half car garage. Based on the submitted evidence, the appellant requested the subject's total assessment be reduced to \$13,802.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,835. The subject property has an improvement assessment of \$20,335 or \$10.61 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 either within a ¼ mile radius or within a block of the subject's location. They are improved with a one-story, single-family dwelling of masonry construction. The improvements ranged: in age from 46 to 51 years; in size from 1,878 to 1,893 square feet of living area; and in improvement assessment from \$10.91 to \$11.59 per square foot of living area. Amenities include central air conditioning, at least one fireplace and a two-car garage. Three of the homes had either a partial or a full unfinished basement and one had a partial finished basement with a formal recreation room. Based on this evidence the board of review requested confirmation of the subject's assessment.

On March 18, 2024, Attorney Andrew Dziuk appeared on behalf of the Appellant Thomas Wolf before the Property Tax Appeal Board for a hearing. Ms. Shaina Howell appeared on behalf of the board of review.

During his opening remarks, Mr. Dziuk reaffirmed the information provided in the documentary evidence for the four class 2-04 suggested equity comparable properties submitted to the Board. Mr. Dziuk argued that the submitted comparable properties have characteristics that are consistent with the subject property. Mr. Dziuk acknowledged that each of the submitted comparables have at least 1000 square feet more living area than the subject but emphasized that despite their larger size the comparable's assessments are significantly "smaller" than the subjects. He argued that the substantial similarity between the subject and the four submitted equity comparables warranted a reduction in the assessment of the subject.

During her opening testimony, the board of review's representative reaffirmed the information about the comparable properties listed in the documentary evidence that was submitted to the Board. She testified that the board of review's suggested comparable properties were similar to the subject property in size, proximity and age. She testified to the differences in the appellant's comparables as compared to the subject in particular the difference in size in the living area between the submitted equity comparables and the subject. Ms. Howell argued that the evidence submitted by the appellants was not clear and convincing evidence that the subject was over assessed.

Conclusion of Law

Assessment inequity is the basis of the taxpayer's appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). 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.

The record contains a total of eight equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the board of review's comparables #1 through #4.

Like the subject property, these comparables have one story, single-family residences of masonry construction with *approximately* the same square feet of living area and parcel size as the subject. The dwellings on these comparables are approximately the same age as the subject's dwelling. The board of review's comparables are located within a ¼ mile radius of the subject with one comparable located within a block of the subject. These comparables had improvement assessments that ranged from \$10.91 to \$11.59 per square foot of living area. The subject's improvement assessment of \$10.61 per square foot of living area falls below the range established by the best comparables in this record. Based on this record and after considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant failed to demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: _____

August 20, 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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