



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

APPELLANT: Nicholas Florek
DOCKET NO.: 20-40263.001-R-1
PARCEL NO.: 27-02-312-005-0000

The parties of record before the Property Tax Appeal Board are Nicholas Florek, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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 ***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: \$8,332
IMPR.: \$35,000
TOTAL: \$43,332

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 2-story dwelling of masonry exterior construction with 3,648 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 12,819 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-78 dwellings of masonry exterior construction ranging in size from 3,622 to 3,733 square feet of living area. The homes are either 19 or 28 years old. Each

comparable features a full basement with one having a recreation room. Each comparable also has central air conditioning, one or two fireplaces, and a 2.5-car or a 3-car garage. Comparable #1 also features a partial attic with "living area." The comparables have improvement assessments that range from \$30,523 to \$36,765 or from \$8.36 to \$9.92 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,037. The subject property has an improvement assessment of \$38,705 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 within the same assessment neighborhood code as the subject property. The comparables consist of 2-story class 2-78 dwellings of masonry exterior construction ranging in size from 3,127 to 3,380 square feet of living area. The homes are either 16 or 19 years old. Each comparable features a full basement, one with a recreation room. Each comparable also has central air conditioning, a fireplace, and a 3-car or a 3.5-car garage. Comparable #1 is reported to feature "other improvements" which were not identified or described. The comparables have improvement assessments that range from \$38,404 to \$42,104 or from \$12.09 to \$13.26 per square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparable #1 based on its partial attic with living area which is not a feature of the subject dwelling. The Board also gives less weight to appellant's comparable #5 along with board of review comparables #2 based on having a formal recreation room in the basement, dissimilar to the subject's unfinished basement. Additionally, board of review comparables #2, #3, and #4 are significantly smaller in dwelling size relative to the subject dwelling and were therefore given less weight. Finally, the Board gives reduced weight to appellant's comparable #4 due to its older age and smaller garage relative to the subject, and to board of review comparable #1 due to having "other improvements" that were not identified or described by the board of review, as well as having a larger garage when compared to the subject.

The Board finds the best evidence of equity in assessment to be appellant's comparables #2 and #3 which are located in the same assessment neighborhood code as the subject property and are most similar to the subject in design, age, dwellings size, exterior construction, and features. The most similar comparables in the record have improvement assessments of \$35,285 and \$36,765 or \$9.66 and \$9.92 per square foot of living area. The subject's improvement assessment of

\$38,705 or \$10.61 per square foot of living area is greater than the most similar comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

After considering all the comparables submitted by the parties with emphasis on those properties that are most similar to the subject, the Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's assessment is 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:

May 21, 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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