



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

APPELLANT: Mariusz & Renata Kot
DOCKET NO.: 20-42969.001-R-1
PARCEL NO.: 10-19-324-002-0000

The parties of record before the Property Tax Appeal Board are Mariusz & Renata Kot, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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: \$5,063
IMPR.: \$19,773
TOTAL: \$24,836

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with a one-story dwelling of masonry exterior construction that contains 1,232 square feet of living area. The dwelling is approximately 61 years old. Features of the property include a full unfinished basement, one bathroom, and a detached two-car garage. The property has a 5,330 square foot site located in Niles, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three assessment equity comparables composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,332 to 1,535 square feet of living area. The homes range in age from 50 to 67 years old. Each property has a full basement with one

having a formal recreation room and either an attached or detached two-car garage. The comparables have 1, 1½ or 2½ bathrooms and comparable #1 has a fireplace. These properties have the same assessment neighborhood code as the subject and are located in Skokie or Niles from approximately .1 to 4.4 miles from the subject property. Their improvement assessments range from \$15,633 to \$17,847 or from \$11.25 to \$11.98 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,365.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,836. The subject property has an improvement assessment of \$19,773 or \$16.05 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 composed of class 2-03 properties that are improved with one-story dwellings of masonry exterior construction that range in size from 1,105 to 1,232 square feet of living area. The dwellings are either 61 or 62 years old. Each property has a full unfinished basement, 1 or 1½ bathrooms, and a two-car garage. Three comparables have central air conditioning. The comparables are located in Niles and have the same assessment neighborhood code as the subject. The comparables are described as being located in the same block as the subject with two being located on the same street as the subject property. Their improvement assessments range from \$20,526 to \$20,969 or from \$16.68 to \$18.98 per square foot of living area. The board of review asserted the building assessed value per square foot for the comparables are the same or higher than the subject property, which supports the assessed value as being equitable.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject dwelling in size, age, and/or location than are the comparables provided by the appellants. The board of review comparables are relatively similar to the subject in features with the primary exception being comparables #2, #3 and #4 have central air conditioning, an amenity the subject does not have, suggesting these comparables would require downward adjustments to make them more equivalent to the subject property. The board of review comparables have improvement assessments that range from \$20,526 to \$20,969 or from \$16.68 to \$18.98 per square foot of living area. The subject's improvement assessment of \$19,773 or \$16.05 per square foot of living area falls below the range established by the best comparables in this record and is well supported after considering the suggested adjustments to the comparables. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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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