



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

APPELLANT: Janina Boryszewski
DOCKET NO.: 20-47063.001-R-1
PARCEL NO.: 04-16-209-013-0000

The parties of record before the Property Tax Appeal Board are Janina Boryszewski, the appellant, 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 **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: \$11,424
IMPR.: \$20,234
TOTAL: \$31,658

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 is improved with a one-story dwelling of frame and masonry exterior construction containing 1,689 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a partial unfinished basement, one fireplace, two bathrooms, and an attached 1½-car garage. The property has a 10,880 square foot site located in Northbrook, Northfield 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three assessment equity comparables consisting of class 2-03 properties of frame and masonry exterior construction that range in size from 1,528 to 1,782 square feet of living area. The homes range in age from 61 to 71 years old. Two comparables have full basements with one having a formal

recreation room, one comparable has a slab foundation, one comparable has central air conditioning, and one comparable has a fireplace. Each comparable has either 1½ or 2 bathrooms, and an attached one-car garage. These properties have the same neighborhood code as the subject property. Their improvement assessments range from \$18,305 to \$23,752 or from \$11.98 to \$13.62 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,234.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,496. The subject property has an improvement assessment of \$23,072 or \$13.66 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-03 properties improved with 1-story or 1½-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 1,263 to 1,706 square feet of living area. The dwellings range in age from 62 to 71 years old. Each comparable has a full or partial basement with a formal recreation room, 1½ or 2 bathrooms, and a two-car garage. Two comparables have central air conditioning and comparable #1 is described as having other improvements but no further information about the other improvements was provided. These properties have the same assessment neighborhood code as the subject. Their improvement assessments range from \$22,986 to \$25,231 or from \$14.79 to \$18.55 per square foot of living area.

Conclusion of Law

The appellant 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 seven assessment equity comparables with the same classification code and neighborhood code as subject property to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences for the subject in foundation. The Board gives less weight to board of review comparables #2 and #4 due to differences from the subject in size being approximately 23% and 25% smaller than the subject dwelling, respectively. The Board gives less weight to board of review comparable #3 due to differences from the subject dwelling in style and size. The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #3 as well as board of review comparable #1. These three comparables are improved with one-story dwellings that range in size from 1,528 to 1,706 square feet of living area and in age from 61 to 71 years old. Appellant's comparable #1 is superior to the subject with a full basement with finished area, suggesting a downward or negative adjustment would be appropriate to make the property more equivalent to the subject for these features. Conversely, appellant's comparable #1 has a smaller garage and less bathroom fixtures than the subject indicating that positive adjustments would be appropriate to make it more equivalent to the subject for these characteristics. Appellant's comparable #3 has a

larger basement than the subject and central air conditioning, an amenity the subject does not have, indicating that downward or negative adjustments would be appropriate to make this property more equivalent to the subject for these features. Contrarywise, appellant's comparable #3 has a smaller garage than the subject which suggests that an upward adjustment to the comparable to make it more equal to the subject for this attribute would be appropriate. Board of review comparable #1 is superior to the subject in finished basement area, central air conditioning, a larger garage, and "other improvements," supporting downward adjustments to make the property more equivalent to the subject for these attributes. However, board of review comparable #1 has ½ less bathrooms than the subject supporting an upward adjustment to make the property more equivalent to the subject. These three comparables have improvement assessments that range from \$18,305 to \$25,231 or from \$11.98 to \$14.79 per square foot of living area. The Board finds the subject's improvement assessment of \$23,072 or \$13.66 per square foot of living area falls within the range established by the best comparables in this record but is excessive when considering the suggested adjustments to the comparables to make the properties more equivalent to the subject. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: _____

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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