



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

APPELLANT: Allen Szumanski  
DOCKET NO.: 20-49078.001-R-1  
PARCEL NO.: 08-14-401-147-0000

The parties of record before the Property Tax Appeal Board are Allen Szumanski, the appellant, by attorney Herbert B. Rosenberg, of Rock Fusco & Connelly, LLC 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:** \$1,736  
**IMPR.:** \$42,056  
**TOTAL:** \$43,792

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 44-year-old, three-story, six-unit, multi-family dwelling of masonry construction with 5,067 square feet of living area. The property has a 2,672 square foot site and is located in Mt. Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted: descriptive information on eight equity comparables; a corresponding brief arguing that the selection of comparable properties from outside the subject's association was mandated by the Appellate Court's decision in Pace Realty Group v Property Tax Appeal Board, 306 Ill.App.3d 718 (2<sup>nd</sup> Dist. 1999); a street map, with no scale, depicting the subject property's location in relation to the comparable properties; and Google

Map photos of the subject property as well as the comparables. All of the comparables were improved with a six-unit, class 2-11 multi-family home located in Mt. Prospect. The improvements ranged: in age between 42 and 47 years old; in size between 5,001 and 6,210 square feet of living area; and in improvement assessment from \$5.74 to \$9.58 per square foot of living area.

The appellant disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-31724.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$52,203 based on the evidence submitted by the parties. However, in the current appeal form under Section II, the appellant indicated the subject property is not owner-occupied. Based on this evidence, the appellant is requesting an assessment amount of \$39,840.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,529. The subject property has an improvement assessment of \$60,793 or \$12.00 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; one of which contained sales data. All were improved with an identical 43-year-old, three-story, multi-family dwelling of masonry construction with a slab foundation. The improvements contained 5,067 square feet of living area and ranged in improvement assessments between \$12.00 to \$12.08 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the board of review's four suggested comparable properties were located in the same homeowner's association as the subject. The appellant argued that the board of review's reliance on its four suggested properties was contrary to Pace Realty because their suggested comparables received the same erroneous assessment treatment as the subject property due to their location in the same homeowner's association. Accordingly, these comparables should not be considered by the Board in determining assessment inequity of the subject. The appellant reaffirmed the request for an assessment reduction.

### **Conclusion of Law**

The taxpayer asserts assessment inequity as the basis of the 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 (4<sup>th</sup> Dist. 2003).

Preliminarily, while the appellant did not check the "contention of law" box as a basis for their appeal, they did check the "direct appeal" box and submitted a Property Tax Appeal Board decision under docket 19-31724.001-R-1 which showed a reduction for the subject property.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should not be carried forward to the tax year at issue.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in 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 49319.001-R-1, 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)

The Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2019 tax year. However, in the current appeal form under Section II, the appellant indicated the subject property is not owner-occupied.

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

The Board finds that the suggested comparable properties cited by the board of review were selected from the same homeowner's association that included the subject. Therefore, they received the same contested assessment. An error of law occurs when a property is selected as comparable to "a parcel of property which has also received the same contested assessment." Pace Realty, at 728. Consequently, the Board does not look to the board of review's suggested properties as comparable to the subject property for the purpose of determining assessment inequity.

The Board finds the best evidence of assessment equity to be the appellant's comparables #5 through #8. These comparables ranged in improvement assessment of \$5.74 to \$8.49 per square foot of living area. The subject's improvement assessment of \$12.00 per square foot of living area falls above the range established by the best comparables in this record. These comparables were given more weight based on their construction, design, size and/or location. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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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