



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

APPELLANT: Richard Pruski
DOCKET NO.: 21-23049.001-R-1
PARCEL NO.: 01-13-103-037-0000

The parties of record before the Property Tax Appeal Board are Richard Pruski, the appellant(s), by attorney Holly Zeilinga, of Worssek & Vihon 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: \$16,100
IMPR.: \$102,352
TOTAL: \$118,452

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2021 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 53,665 square foot parcel of land improved with a 16-year-old, 2-story, masonry, single-family dwelling, containing 8,072 square feet of living area. The property is located in Inverness, Barrington Township, Cook County and is a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends a contention of law, overvaluation, and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on five comparable properties that sold between June of 2006 and May of 2019 for prices ranging from \$106.99 to \$287.44 per square foot of living area, including land. The comparable sales properties were two-story, single-family dwellings of masonry construction and contained between 6,162 and 8,588 square feet of living area.

In support of its contention of law and assessment inequity arguments, appellant submitted information on seven suggested equity comparables. They were each improved with a single-family dwelling of masonry construction. They ranged in size between 6,162 and 8,588 square feet of living area and in improvement assessment between \$10.45 and \$10.84 per square feet of living area. Appellant also submitted its brief indicating 18,022 square feet of the total 53,704 square feet of the subject property is a detention pond. Appellant asserts the detention pond is unbuildable and unusable and contends the land assessment for the subject property does not consider the detention pond. Appellant submitted copies of an aerial typography photo of the subject, a Sidwell map plat of survey of the subject which lists the retention pond and discloses an easement for lake access and maintenance, and a Sidwell map of the subject's block. Appellant also included a copy of the board of review's written decision reflecting its total assessed valuation for the subject property of \$118,452. Based on this evidence, appellant requested a reduction in the subject's assessment to \$11,605.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation for the subject property of \$118,452, with an improvement assessment of \$102,353, or \$12.68 per square foot of living area. The subject's assessment reflects a market value of \$1,184,520, or \$146.74 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted four comparable properties. Each of the comparable properties were improved with a 2-story, single-family dwelling of either masonry or frame and masonry construction. They ranged in size between 5,475 and 6,500 square feet of living area and in assessment between \$12.30 and \$13.46 per square foot of living area. They sold between February of 2019 and November of 2020 for prices ranging from \$164.38 and \$218.86 per square foot of living area, including land.

Conclusion of Law

The has appeal based on a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. The Board finds appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the photos submitted by appellant of the body of water reveal it to be a well-maintained and visually pleasing pond that would more likely than not add value rather than decrease the value of the subject property. The Board also questions whether the plat of survey was edited and the words "retention pond" where added as other portions of the plat refer to the body of water as a lake. For these reasons, the Board finds appellant did not prove by a

preponderance of the evidence that the pond in the subject property is unusable and that it warrants a reduction in the land assessment of the subject property.

Appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds appellant 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 market value to be *appellant's sale comparable #4 the board of review's comparables #1, #3, and #4*. These properties sold between July of 2020 and November of 2020 for prices ranging from \$152.44 to \$218.86 per square foot of living area, including land. They were most similar to the subject property in living area square feet and/or had sales dates closest to the lien year at issue. The subject's current assessment of \$146.74 per square foot of living area reflects a market value below the market value established by the best comparables in this record. Based on this record, the Board finds appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not warranted.

The taxpayer also 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 appellant *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 *appellant's comparables #2, #4, and #6 and the board of review's comparable #1*. These comparables were most similar to the subject property in living area square footage and/or closest to it in proximity. The Board gives great weight to the board of review's comparable #1 which is located next door and has the same access/intrusion to the body of water. They had improvement assessments that ranged from \$10.51 to \$12.85 per square foot of living area. The subject's improvement assessment of \$12.68 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds appellant *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: June 18, 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

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