



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

APPELLANT: Joseph Zavorski
DOCKET NO.: 21-23801.001-R-1
PARCEL NO.: 15-36-105-020-0000

The parties of record before the Property Tax Appeal Board are Joseph Zavorski, the appellant, by attorney John Rock 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 **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: \$11,086
IMPR.: \$37,859
TOTAL: \$48,945

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 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 is improved with a two-story dwelling of frame and masonry exterior construction containing 3,116 square feet of living area. The dwelling is approximately 91 years old. Features of the property include a partial unfinished basement, central air conditioning, three fireplaces, 2½ bathrooms, and a detached two-car garage. The property has an 11,670 square foot site located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three assessment equity comparables composed of class 2-06 properties improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,784 to 3,352

square feet of living area. The homes range in age from 68 to 99 years old. Each comparable has a full or partial basement with one having finished area, and either 2 or 2½ bathrooms. Two comparables have central air conditioning, two comparables have one or three fireplaces, and two comparables have an attached 2-car or 2½-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$23,752 to \$33,938 or from \$8.53 to \$10.12 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$29,477.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,945. The subject property has an improvement assessment of \$37,859 or \$12.15 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 2-06 properties improved with two-story dwellings of stucco, masonry, or frame and masonry exterior construction that range in size from 2,490 to 3,440 square feet of living area. The homes range in age from 68 to 113 years old. Each comparable has a partial or full basement with one having a formal recreation room, one or two fireplaces, and a 2-car or a 2½-car garage. The comparables have 2 to 4 full bathrooms and three comparables have an additional 1 or 2 half bathrooms. Three comparables have central air conditioning. The board of review also indicated that the subject and comparable #1 have other improvements but provided no descriptive information about the other improvements. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$30,499 to \$49,651 or from \$10.59 to \$19.05 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 due to differences from the subject in dwelling size as well as the fact the property has no central air conditioning and no garage, features of the subject property. The Board gives less weight to appellant's comparable #2 due to differences from the subject in age. The Board gives less weight to board of review comparable #2 due to differences from the subject in age, size, and basement finish. The Board gives less weight to board of review comparable #3 due to differences from the subject in age and exterior construction. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 and #4 that are improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 3,352 to 3,440 square feet of living area and in age from 77 to 99 years old. The comparables have varying degrees of similarity to the subject in features. Each comparable has

from 1 to 3 fewer fireplaces than the subject and appellant's comparable #3 has $\frac{1}{2}$ less bathroom than the subject, suggesting each comparable would require upward adjustments to make them more equivalent to the subject for these features. Conversely, board of review comparables #1 and #4 have either $\frac{1}{2}$ or 1 more bathroom than the subject indicating these two comparables would require downward adjustments to make them more equal to the subject for these differences. These three comparables have improvement assessments that range from \$33,938 to \$49,651 or from \$10.12 to \$14.43 per square foot of living area. The subject's improvement assessment of \$37,859 or \$12.15 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to make the comparables more equivalent to the subject property. Based on this record the Board finds the 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: _____

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

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