



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

APPELLANT: Shane Burmistrz
DOCKET NO.: 21-39074.001-R-1 through 21-39074.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Shane Burmistrz, the appellant, by attorney Salvador Lopez, of Robson & Lopez 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-39074.001-R-1	26-32-102-001-0000	3,156	0	\$3,156
21-39074.002-R-1	26-32-102-002-0000	3,419	15,581	\$19,000

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 described as a 2-story dwelling of frame and masonry construction with 1,896 square feet of living area. The dwelling is approximately 20 years old and features two baths, full unfinished basement, central air conditioning, and a fireplace. The property has a 6,575 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with regard to the improvement only as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from .6 of a mile to 1.0 mile from the subject property. The comparables consist of class 2-07 dwellings or frame and masonry construction ranging in size from 1,624 to 1,897 square feet of living area

and are either 50 or 51 years old. The comparables each feature a full basement with two each having a basement apartment. Each comparable also features one or two baths and a 1-car garage. The comparables have improvement assessments ranging from \$5,971 to \$6,976 or from \$3.36 to \$3.89 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,000. The subject has an improvement assessment of \$15,581 or \$8.22 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 located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-07 dwellings of frame or frame and masonry construction ranging in size from 1,533 to 1,958 square feet of living area and ranging in age from 22 to 53 years old. Each comparable features a full or partial basement, one with formal recreation room. Each comparable also features central air conditioning and a 1-car or a 2-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$17,120 to \$20,280 or from \$8.74 to \$11.55 per square foot of living area.

Conclusion of Law

The taxpayer 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 a total of eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables and board of review comparable #4 based on their significantly older ages relative to the subject dwelling. The Board finds the best evidence of equity in assessment to be board of review comparables #1, #2, and #3 which are most similar to the subject in age, as well as in location, design/property class, and some features. However, each of these comparables has a 2-car garage which the subject lacks, comparable #1 has a finished basement area unlike the subject, and comparable #3 is smaller in dwelling size relative to the subject. These differences suggest that adjustments are needed to the comparables for these differences from the subject in order to make them more equivalent to the subject property. Nevertheless, the best comparables in the record have improvement assessments ranging from \$17,708 to \$20,280 or from \$10.70 to \$11.55 per square foot of living area. The subject's improvement assessment of \$15,581 or \$8.22 per square foot of living area is below the range established by the best comparables in this record both on a per square foot of living area basis and in terms of overall improvement assessment.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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

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: _____

January 21, 2025

Clerk of the Property Tax Appeal Board

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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