FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Greg Scovitch
DOCKET NO.: 21-44844.001-R-1
PARCEL NO.: 18-19-211-014-0000

The parties of record before the Property Tax Appeal Board are Greg Scovitch, the appellant, by attorney John J. Piegore of Sanchez, Daniels & Hoffman LLP 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:	$7,236
IMPR.:	$59,499
TOTAL:	$66,735

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 consists of a 1½-story dwelling of masonry exterior construction with 3,246 square feet of living area. The dwelling is approximately 39 years old. The home features a full unfinished basement, 2½ bathrooms, central air conditioning, two fireplaces and a 2-car garage. The property has a 9,982 square foot site and is located in Indian Head Park, Lyons Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject, one of which is located on the same street as the subject. According to the property characteristic printouts and exterior photographs provided by the appellant, the comparables are improved with 1-story or 1½-story dwellings of masonry exterior construction ranging in size from 2,072 to 3,637 square feet of living area. The dwellings are from 35 to 41 years old. The comparables each have a full or partial basement. No data was provided by the appellant concerning finished basement area. Each comparable has central air conditioning, 2 or 2½ bathrooms, one or two fireplaces and either a 2-car or a 3-car garage. The comparables have improvement assessments that range from $40,695 to $65,008 or from $17.20 to $19.64 per square foot of living area.

The appellant submitted a copy of the Cook County Board of Review decision depicting the subject property had a final total assessment of $69,429 for tax year 2021.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $59,499 or $18.33 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $69,429. The subject property has an improvement assessment of $62,193 or $19.16 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 that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within ¼ of a mile from the subject property, one of which is also on the same street. The comparables are improved with 1-story or 1½-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 2,542 to 2,857 square feet of living area. The dwellings are from 39 to 45 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has central air conditioning, 2½ bathrooms and either a 2-car or a 2½-car garage. Three comparables each have a fireplace. The comparables have improvement assessments that range from $42,502 to $48,559 or from $16.70 to $18.95 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #3 and #4, as well as board of review comparables #1, #3 and #4, which are from 18% to 36% smaller in dwelling size when compared to the subject than are the remaining comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2, along with board of review comparable #2, which have the same assessment neighborhood code and property classification code as the subject. However, the Board finds two of the three dwellings are either 12% or 15% smaller in size, when compared to the subject and one comparable is 12% larger than the subject dwelling. Additionally, these three comparables have varying degrees of similarity when compared to the subject in age and features. These differences suggest adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these three comparables have improvement assessments ranging from $47,725 to $65,008 or from $16.70 to $17.87 per square foot of living area. The subject's improvement assessment of $62,193 or $19.16 per square foot of living area falls within the range established by the best comparables in this record in terms of overall improvement assessment but above the range on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement 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: __________ __________

C E R T I F I C A T I O N

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: May 20, 2025

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Greg Scovitch, by attorney:
John J. Piegore
Sanchez, Daniels & Hoffman LLP
333 West Wacker Drive
Suite 500
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602