



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

APPELLANT: Brian D. Kowalski
DOCKET NO.: 21-46220.001-R-1
PARCEL NO.: 18-17-306-011-0000

The parties of record before the Property Tax Appeal Board are Brian D. Kowalski, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$15,015
IMPR.: \$27,744
TOTAL: \$42,759

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 one-story dwelling of masonry exterior construction with 1,850 square feet of living area. The dwelling was constructed in 1958 is approximately 63 years old. Features of the home include a concrete slab foundation, 2½ bathrooms, a fireplace and a two-car garage. The property has a 23,100 square foot site and is located in La Grange, 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that have the same assessment neighborhood code as the subject and are located from .07 to .26 of a mile from the subject

property in La Grange.¹ The comparables have sites that range in size from 18,062 to 23,100 square feet of land area and are improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,660 to 2,093 square feet of living area. The dwellings were built in 1957 or 1958. Each comparable has 1½ or 2½ bathrooms and a two-car garage. Two comparables have central air conditioning and four comparables each have one or two fireplaces. The properties sold from January to December 2021 for prices ranging from \$340,000 to \$435,000 or from \$172.00 to \$231.36 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$37,892, reflecting a market value of \$378,920 or \$204.82 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,523. The subject's assessment reflects a market value of \$445,230 or \$240.66 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same property classification code as the subject. Two comparables have the same assessment neighborhood code as the subject and are located approximately .25 of a mile from the subject property in La Grange, and two comparables are located in Hinsdale. The comparables have sites that range in size from 16,700 to 25,000 square feet of land area. The comparables are improved with one-story dwellings of frame or masonry exterior construction ranging in size from 2,120 to 2,364 square feet of living area. The dwellings are from 57 to 65 years old. The comparables each have a partial basement, one of which has finished area. Each comparable has 2 or 2½ bathrooms, a fireplace and two-car garage. Three comparables have central air conditioning. The properties sold from September 2020 to September 2021 for prices ranging from \$475,000 to \$799,000 or from \$211.51 to \$357.81 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The record contains nine comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #3, #4 and #5, as well as the four comparables submitted by the board of review, which are less similar to the subject in dwelling size than are

¹ Additional descriptive details regarding the comparables are found in the supplemental property characteristic document provided by the appellant.

the remaining comparables in the record. Additionally, the four board of review comparables each have a basement, unlike the subject and board of review comparables #3 and #4 are located in a different city than the subject.

The Board finds the appellant's comparables #1 and #2, are overall more similar to the subject in location, dwelling size, design, age and some features. The comparables sold in September and January 2021 for prices of \$425,000 and \$435,000 or for \$231.36 and \$230.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$445,230 or \$240.66 per square foot of living area, including land, which is greater than the two best comparable sales in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is warranted.

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 15, 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

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