



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

APPELLANT: Zbigniew Adam Perkowski
DOCKET NO.: 22-20626.001-R-1
PARCEL NO.: 01-13-103-009-0000

The parties of record before the Property Tax Appeal Board are Zbigniew Adam Perkowski, the appellant(s); 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: \$20,229
IMPR.: \$58,448
TOTAL: \$78,677

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 2022 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 a 50,573 square foot parcel of land improved with a 33-year-old, 2-story, masonry, single-family dwelling, containing 4,496 square feet of living area. Features of the home include one fireplace, 3.1 bathrooms, and a 3-car garage. The property is located in Inverness, Barrington Township, Cook County, and is a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity as the basis of the appeal. In support of its argument, appellant submitted information on five suggested equity comparables. They were each improved with a two-story, single-family dwelling, of either masonry or frame and masonry construction. They ranged: in size between 3,858 and 4,671 square feet of living area; in improvement assessment between \$11.66 and \$14.78 per square foot of living area; between 2.1 and 3.1 bathrooms; either 1 or 2 fireplaces; and in age between 32 and 36 years old. All of appellant's comparables were located within 3,797 feet from the subject property. The appellant

also submitted black and white photographs of the subject's land along with a brief statement that the subject is located next to a retention pond which floods occasionally causing water to approach the subject's backyard. In addition, the appellant asserts the subject property's back property line runs along a major thoroughfare which causes traffic and noise pollution and makes the subject less desirable for resale. Based on this evidence, appellant requested a reduction in the subject's assessment to \$67,146. In addition, appellant submitted a copy of the board of review's written decision reflecting a final assessment for the subject property of \$84,999.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation for the subject property of \$84,999, with an improvement assessment of \$64,770, or \$14.41 per square feet of living area. In support of its contention of the correct assessment, the board of review submitted four equity comparable properties. Each of the board of review's equity comparables were improved with a 2-story, single-family dwelling, of masonry construction. They ranged: in size between 3,992 and 4,836 square feet of living area; in assessment between \$14.42 and \$19.02 per square foot of living area; between 3.1 and 4.1 bathrooms; and in age between 24 and 37 years old. All of the board of review's comparables had one fireplace and were located within the subarea of the subject property.

In rebuttal, appellant reiterated that the subject property backs up to a major highway with significant traffic and is located next to a retention pond causing significant rainwater to extend to the subject property. Appellant argues the board of review's comparable properties are in the center of the subdivision and, therefore, are higher in value than the subject property. Appellant further argues the board of review's comparables are dissimilar to the subject property in living area square footage, garage size, and in having formal finished basements.

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

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, and #4 and the board of review's comparable #2. These comparables had improvement assessments that ranged from \$12.01 to \$14.42 per square foot of living area. They were most similar to the subject property in living area square footage. The subject's improvement assessment of \$14.41 per square foot of living area falls within the range established by the best comparables in this record. Less weight is given to the board of review's comparable because it does not take into account characteristics addressed in appellant's rebuttal that lower a property's assessed value, such as location next to busy traffic and a retention pond. Based on this record, the Board finds appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *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: _____

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: May 21, 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

AGENCY

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