



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

APPELLANT: Richard Pruski
DOCKET NO.: 22-23683.001-R-1
PARCEL NO.: 01-13-103-037-0000

The parties of record before the Property Tax Appeal Board are Richard Pruski, the appellant, by Holly Zeilinga, attorney-at-law of Worsek & Vihon 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 **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: \$21,466
IMPR.: \$119,794
TOTAL: \$141,260

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 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 is improved with a two-story dwelling of masonry exterior construction that contains 8,072 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, five full bathrooms, two half bathrooms, and a 4-car garage. The property has a site with approximately 53,665 square feet of land area located in Inverness, Barrington Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked a contention of law and assessment equity as the bases of the appeal. In support of this argument the appellant submitted information on eight equity comparables and a brief explaining the basis of the appeal. The comparables consist of class 2-09 properties improved with two-story dwellings of masonry exterior construction that range in size from

5,097 to 7,908 square feet of land area. The homes range in age from 28 to 33 years old. Each comparable has a full or partial basement, central air conditioning, one to five fireplaces, and a 3-car, 3.5-car or 4-car garage. The comparables have three, four or six full bathrooms, and one or two half bathrooms. The comparables have the same assessment neighborhood code as the subject and have sites ranging in size from 44,213 to 58,718 square feet of land area. These properties have improvement assessments ranging from \$52,509 to \$91,461 or from \$10.30 to \$12.97 per square foot of living area. The comparables have land assessments ranging from \$17,685 to \$23,487 or approximately \$.40 per square foot of land area.

In the written statement submitted with the appeal the appellant's counsel asserted all the comparables are located in the same Sidwell block as the subject. Counsel further argued that the average improvement assessment for the comparables was \$11.61 per square foot of living area. Based on these comparables the appellant requested the subject's improvement assessment be set at the average improvement assessment of \$11.61 per square foot resulting in a revised improvement assessment of \$93,716.

With respect to the land assessment appellant's counsel asserted the subject site has 53,704 square feet of land area, although assessment records show the subject as having 53,665 square feet of land area. The appellant's counsel further asserted that 18,022 square feet of the subject site is located in a detention pond and is unusable and unbuildable. The appellant submitted a copy of a plat of survey of the subject site disclosing the subject parcel has 53,704 square feet of land with 18,022 square feet located in a retention pond. Counsel explained the appellant is unable to build any type of dock on the retention pond and the Braymore Hill Property Owners Association is responsible for conservation and maintenance of the pond; these statements were supported by a copy of the Declaration of Covenants, Conditions, and Restrictions associated with the subject property submitted by the appellant. Counsel argued these restrictions on usage of land contained in the detention pond call for equitable relief.

The appellant's counsel further contends that, historically, Cook County assessing agencies have reduced the land assessments where significant portions of the lots are wetlands or in a detention pond. According to counsel, typically, the land unit price for the portion of the property within the wetland or detention pond is reduced from the current land price down to \$.50. Accordingly, appellant's counsel requested the subject's land assessment be bifurcated with that portion of the subject's land in the detention pond containing 18,022 square feet be lowered to reflect a land unit price of \$.50 per square foot resulting in an assessment of \$901 ($18,022 \times \$0.50 \times .10$) and the balance of the land containing 35,682 square feet remain assessed at a price of \$4.00 per square foot resulting in an assessment of \$14,273 ($35,682 \times \$4.00 \times .10$).¹ Based on this analysis the appellant requested in the brief that only the subject's land assessment be reduced from \$21,466 to \$15,174.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,260. The subject property has an improvement assessment of

¹ The requested revised land assessments are calculated by multiplying the land area by the per square foot unit price by the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance as set forth in the brief. The petition requested no change in the land assessment.

² The appellant's requested assessments in the brief differ from the request in section 2c(2) on page 1 of the Residential Appeal.

\$119,794 or \$14.84 per square foot of living area and a land assessment of \$21,466 or \$.40 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-09 properties improved with two-story dwellings of masonry exterior construction that range in size from 6,523 to 7,936 square feet of land area. The homes range in age from 16 to 22 years old. Each comparable has a full basement with three having finished area, central air conditioning, two or three fireplaces, five or six full bathrooms, one or two half bathrooms and a 4-car garage. The comparables have sites ranging in size from 49,658 to 59,241 square feet of land area. Each property has the same assessment neighborhood code as the subject and is in the same assessment block as the subject. These properties have improvement assessments that range from \$111,303 to \$137,871 or from \$16.74 to \$17.99 per square foot of living area. The comparables have land assessments that range from \$19,863 to \$23,696 or approximately \$.40 per square foot of land 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.

With respect to the improvement assessment, the parties submitted information on twelve 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 comparables #1 through #6 and #8 due to differences from the subject dwelling in size and age being from approximately 20% to 37% smaller than the subject dwelling and from approximately 12 to 17 years older than the subject dwelling. The Board gives less weight to appellant's comparable #7 due to differences from the subject in age being approximately 17 years older than the subject home. The Board gives less weight to board of review comparable #3 due to differences from the subject in size being approximately 19% smaller than the subject dwelling. The Board finds the best evidence of assessment equity to be board of review comparables #1, #2 and #4 that are most like the subject in size and age containing from 7,662 to 7,936 square feet of living area and ranging in age from 16 to 22 years old. These three comparables are relatively similar to the subject in features. These most similar properties have improvement assessments ranging from \$131,136 to \$137,871 or \$16.74 and \$17.99 per square foot of living area. The subject's improvement assessment of \$119,794 or \$14.84 per square foot of living area falls below the range established by the best comparables in this record. 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 improvement assessment is not justified.

The appellant raised a contention of law concerning the land assessment. When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Board finds the appellant did not meet this burden of proof and a reduction in the subject's land assessment is not warranted

With respect to the land assessment the twelve comparables submitted by the parties have sites that range in size from 44,213 to 59,241 square feet of land area with land assessments ranging from \$17,685 to \$23,696 or \$.40 per square foot of land area. The subject property has a land assessment of \$21,466 or \$.40 per square foot of land area, which is within the overall land assessment range of the comparables and is equivalent to the comparables on a square foot basis.³ The appellant, however, makes the argument that the subject's land assessment should be reduced due to the fact a portion of the subject site is in a retention pond and is not useable by the appellant. The appellant's counsel argued that the county assessment officials typically have a policy of reducing the land assessments for that portion of land located in wetlands or detention ponds to a unit price of \$.50 per square foot of land area. The Board finds; however, the appellant presented no comparables or examples to support this assertion or to demonstrate that was the practice in the subject's subdivision or immediate area. The comparables provided by the parties are all assessed at approximately \$.40 per square foot of land area as is the subject property, demonstrating the sites are being equitably assessed. Neither party disclosed whether any of the comparables in this record had a portion of their sites located in a detention pond as does the subject property but were assessed differently than the subject. Based on this record the Board finds a reduction in the subject's land assessment is not warranted.

³ Although the assessment records indicate the subject has 53,655 square feet of land area and the plat of survey indicates the subject has 53,704 square feet of land area, both result in a land assessment for the subject of approximately \$.40 per square feet of land area.

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: July 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

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