



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

APPELLANT: Ralph Swiatek
DOCKET NO.: 22-24815.001-R-1 through 22-24815.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ralph Swiatek, 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 **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
22-24815.001-R-1	07-34-115-001-0000	4,988	0	\$4,988
22-24815.002-R-1	07-34-115-002-0000	4,988	20,264	\$25,252

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 2020 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 two 6,650 square foot parcels of land with one parcel improved with a 36-year-old, multi-level, frame and masonry, single-family dwelling containing 1,185 square feet of building area. The property is located in Schaumburg, Schaumburg Township, Cook County and is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity for both the land and the improvement as the basis of the appeal. In support of this argument, the appellant submitted seven equity comparables. These properties are described as multi-level, frame or frame and masonry, single-family dwellings. They range: in age from 38 to 64 years; in size from 1,007 to 1,570 square feet of building area; and in improvement assessment from 8.55 to \$20.84 per square foot of building area. The comparables range in land size from 5,650 to 15,600 square feet and in land assessment from \$.64 to \$.75 per square foot of building area.

The appellant also included two additional properties that he asserts in his letter that are mega properties that are superior to the subject but are assessed on a lower improvement square foot basis. The letter argues the appellant's comparables are located in the immediate area and are similar in characteristics. The letter also asserts that the subject's percentage increase over the years has been between 13% and 15.4% while the percentage increase for the new assessment cycle increased by 76.5%. As to the land, the appellant argues that the adjacent lot should be assessed lower because there is nothing built on this property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$25,250 with an improvement assessment of \$20,263 or \$17.10 per square foot of building area.

In support of the assessment the board of review submitted four equity comparables. These properties are described as multi-level, frame or frame and masonry, single-family dwellings. They range: in age from 38 to 79 years; in size from 816 to 1,444 square feet of building area; and in improvement assessments from \$18.00 to \$22.13 per square foot of building area.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables were not similar to the subject. The letter acknowledges that comparables #1 and #2 are located in the subject's immediate neighborhood while comparables #3 and #4 are located in a different neighborhood that is unsimilar in characteristics from the subject's neighborhood. The letter opines that the board of review's comparable #1 is similar to the subject and supports a reduction. He reiterated that all the appellant's comparables are located within two or three blocks of the subject, are similarly constructed, and comparably aged.

At hearing, the appellant, Ralph Swiatek, reiterated his argument that the comparables submitted have an average assessment of \$12.00 and support a reduction in the subject's assessment. He testified that these properties are all located in the subject's immediate neighborhood in an unincorporated area.

Mr. Swiatek testified that he included two properties that are mega properties located adjacent to the subject to demonstrate that these all brick, newer homes that are two to four times larger than the subject are assessed lower than the subject with no explanation.

Mr. Swiatek testified that out of the four board of review's comparables, two are located in a different neighborhood on the other side of the freeway in a neighborhood that has curbs, streetlights, city water, and city sewer. He testified that while comparables #1 and #2 are located in the subject's neighborhood, comparable #2 is not unincorporated and is not comparable to the subject. He acknowledged that the board of review's comparable #1 is located in the subject's immediate, unincorporated neighborhood and is similar to the subject if not inferior to the subject. He argued that the assessment on this comparable would not substantially change the average improvement assessment per square foot.

As to the land, Mr. Swiatek argued that he is not arguing a comparable assessment, but is arguing that the assessment increased dramatically, a 76.5% increase, with this new assessment. He confirmed that the seven comparables are also included for land comparability. He further

testified that the unimproved parcel is the same size as the improved parcel and is assessed the same.

The board of review's representative, Danielle Lahee, argued that the board of review's comparables support the subject's assessment with comparable #1 as the best comparable. She testified that the board of review did not include any land comparables and asserted that the board's comparables are not similar to the subject in size. When questioned, she testified that she does not know how the land is assessed. She also testified that he has now answer as to why the appellant's two comparables he calls mega properties are assessed lower than the subject and that it is the assessor's office that values properties.

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 appellant argued that the subject properties assessment had slightly increased over the years with a very large percentage increase for the most recent assessment cycle. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Additionally, the evidence disclosed that 2022 was the beginning of a new general assessment period requiring all properties to be revalued. This revaluation has an impact on the changes in assessment of various properties.

As to the improvement, the Board finds the best evidence of assessment equity to be the appellant's comparables #1/2, #6 and #8. These comparables had improvement assessments ranging from \$14.58 to \$20.84 per square foot of building area. The remaining comparables were given less weight due to differences in location or size. The Board gives no weight to the appellant's argument that the average per square foot value should be applied; the Board looks to the individual characteristics, makes adjustments to the comparables' assessment for differences and finds the correct assessment for the subject. The subject's improvement assessment of \$17.10 per square foot of building area is within the range of the best comparables in this record. Therefore, the Board finds that the appellant has not proven by clear and convincing evidence

that the subject's improvement is inequitably assessed, and a reduction in the improvement assessment is not warranted.

As to the land, the Board finds the best evidence of assessment equity to be the appellant's comparables and the board of review's comparable #1. These properties are all located in an unincorporated area. They range in size from 6,650 to 26,600 square feet and in land assessment from \$.64 to \$.75 per square foot. In comparison, the subject's land assessment of \$.75 per square foot is within the range of the best comparables in this record. Again, the Board gives no weight to the appellant's percentage increase argument and also gives no weight to the appellant's argument that the land for subject's adjacent vacant lot should be assessed lower because the lot is not built on. The Board finds the appellant has not proven by clear and convincing evidence that the subject's land is inequitably assessed, and a reduction in the land assessment is not 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

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 16, 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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