FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Roger and Diane Kurzawski
DOCKET NO.:	22-24955.001-R-1
PARCEL NO.:	08-10-403-024-0000

The parties of record before the Property Tax Appeal Board are Roger and Diane Kurzawski, the appellants, by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:	$9,310
IMPR.:	$43,690
TOTAL:	$53,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a 2-story dwelling of masonry exterior construction with 3,492 square feet of living area. The home is approximately 57 years old. Features include a full unfinished basement, 2½ bathrooms, central air conditioning, and a 2½-car garage. The property has a 9,310 square foot site and is located in Mount Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on four comparables that are located within the subject's assessment neighborhood code and from 0.5 to 0.9 of a mile from the subject property. The comparables consist of class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,108 to 3,322 square feet of living area.

The homes are 48 to 54 years old. Each comparable has a full or partial basement, 2½ or 3½ bathrooms, central air conditioning, one fireplace, and either a 2-car or a 2 ½-car garage. The appellant did not disclose in the grid analysis whether the comparables have finished basement area, if any, or other improvements. The comparables have improvement assessments ranging from $35,045 to $39,174 or from $11.28 to $11.85 per square foot of living area. Based on this evidence, the appellants requested that the improvement assessment be reduced to $40,437 or $11.58 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 $53,000. The subject property has an improvement assessment of $43,690 or $12.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located within the subject's assessment neighborhood code and within the subject's same subarea or approximately ¼ of a mile from the subject property. The comparables consist of class 2-78 or class 2-08 dwellings of masonry exterior construction ranging in size from 2,761 to 4,134 square feet of living area. The homes are 41 to 61 years old. Each comparable has a full unfinished basement, either 1½, 2½ or 3½ bathrooms, and central air conditioning. Three comparables have either one or two fireplaces and a 2-car garage. The board of review indicated "yes" in the grid analysis that comparables #2 and #4 have other improvements but did not provide a description for the improvements. The comparables have improvement assessments ranging from $37,301 to $58,200 or from $12.99 to $14.68 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

<u>Conclusion of Law</u>

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #3 as well as the board of review comparables #1, #3 and #4 which are less similar to the subject in dwelling size than the other comparables in the record. Moreover, the board of review comparables #3 and #4 also differ from the subject in classification code and/or each of the dwellings' newer ages.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are overall more similar to the subject in classification code, location, dwelling size and age. However, two of the comparables require adjustments for differences in fewer bathroom counts and smaller garage capacity or lack of a garage amenity when compared to the subject. These three comparables have improvement assessments ranging from $38,200 to $41,950 or from $11.50 to $12.99 per square foot of living area. The subject's improvement assessment of $43,690 or $12.51 per square foot of living area falls above the range established by the best comparables in this record on an overall basis and within the range on a per-square-foot basis which is logical given the subject's larger dwelling size and the necessary adjustments to the comparables for differences in features when compared to the subject property. 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.

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: June 17, 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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