FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Allen & Kathleen Szumanski Trust
DOCKET NO.: 23-33103.001-R-1
PARCEL NO.: 08-14-401-133-0000

The parties of record before the Property Tax Appeal Board are Allen & Kathleen Szumanski Trust, the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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 ***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:	$2,871
IMPR.:	$40,384
TOTAL:	$43,255

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 2023 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 2,871 square foot parcel of land improved with a 46-year-old, three-story, masonry, multi-family dwelling, containing 5,067 square feet of living area. The property is located in Mount Prospect, Elk Grove Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. In support of its assessment inequity argument, the appellant submitted information on five suggested equity comparables. They were each improved with a two-story, multi-family dwelling, of masonry construction, located not more than 0.53 miles from the subject property. Each comparable contained 5,774 square feet of living area and ranged in improvement assessment between $7.79 and $8.05 per square foot of living area. The appellant also included a copy of the board of review's written decision letter reflecting a total final assessed valuation

for the subject property of $56,081. Based on this evidence, the appellant requested a reduction in the subject's assessment to $43,458.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of $56,081, with an improvement assessment of $53,210, or $10.50 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted four comparable properties. Each of the comparable properties were improved with a two-story, multi-family dwelling of masonry construction and contained 3,710 square feet of living area. They ranged in improvement assessment between $11.12 and $11.15 per square foot of living area. All of the board of review's comparables were located within a quarter of a mile from the subject property.

This matter was set to proceed to hearing. Prior to hearing, the parties submitted a written request to waive hearing and for this matter to be written on the evidence previously submitted. The administrative law judge granted the parties' request.

Conclusion of Law

The appellant contends assessment inequity and a contention of law as the bases of the appeal.

As to the appellant's contention of law argument, Property Tax Appeal Board (PTAB) Rule §1910.69(a) "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. Additionally, "The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party ***shall submit a brief in support of his position*.**" 86 Ill.Admin.Code §1910.65(d). PTAB Rules also provide that the **"[f]ailure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeals Board … shall result in the default of that party."** PTAB Rules provide that "[u]nder the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. **Failure to do so will result in the dismissal of the appea**l." Ill.[1] Admin Code, Title 86, Chapter II, Part 1910, §1910.63(b) ("PTAB Rules"). (emphasis added). In this case, the Board notes appellant selected "contention of law" in its appeal form but did not include a legal brief or any legal argument for its contention of law basis. Therefore, the Board gives no weight to appellant's contention of law basis for its appeal.

Turning to the taxpayer's assessment inequity contention, 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.

[1] If a contention of law was the sole basis of this appeal a dismissal of this appeal would have been the likely outcome.

86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did meet* 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 *the appellant's comparables #1, #2, #3, #4, and #5.* The best comparables had improvement assessments that ranged from $7.79 to $8.05 per square foot of living area. The improvement assessment of $10.50 per square foot of living area for the subject property falls *above* the range established by the best comparables in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties or differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request *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:

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: October 20, 2026

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 9-215 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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