



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

APPELLANT: Mark Kurzatkowski
DOCKET NO.: 17-23363.001-R-1 through 17-23363.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mark Kurzatkowski, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-23363.001-R-1	09-35-320-012-0000	2,790	10,705	\$13,495
17-23363.002-R-1	09-35-320-011-0000	2,790	10,705	\$13,495

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 2017 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 parcels of land improved with a 41-year old, one-story, single-family dwelling containing 1,404 square feet of living area. The property is located in Maine Township, Cook County and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument, the appellant submitted data on four comparables. The properties are described as one-story, masonry or frame and masonry, single-family dwellings located within a couple blocks from the subject. The properties range: in age from 55 to 66 years; in size from 1,314 to 1,407 square feet of living area; and in improvement assessment from \$15.19 to \$15.70 per square foot of living area.

The appellant also submitted a letter asserting that the subject's land size is incorrectly listed by the county. In support of this, the appellant presented a copy of the subject's plat of survey listing the subject's land as 6,200 square feet. In addition, the appellant argues that a portion of the subject's land suffers flooding due to run off from the neighbor. To support this, the appellant submitted a color photograph showing a portion of the land near the fence with standing water on it. Lastly, the appellant asserts the subject should have a lower assessment due to being located on a busy street.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for one of the subject's parcels. The subject has a total assessment of \$30,500 with an improvement assessment of \$24,560 or \$17.50 per square foot of living area.

In support of the assessment the board of review submitted four comparables. These comparables are described as one or one and one-half story, frame, single-family dwellings located in the subject's neighborhood. The properties range: in age from 93 to 95 years; in size from 1,056 to 1,237 square feet of living area; and in improvement assessment from \$16.42 to \$19.89 per square foot of living area. The board of review lists the subject's land size for one parcel at 3,300 square feet.

In rebuttal, the appellant submitted a letter that included one additional comparable that was not included in the appellant's original evidence. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this comparable cannot be considered by the Board. 86 Ill.Admin.Code 1910.66. The appellant reiterated that the subject's land size, that it is located on a busy street, and that the backyard of the subject floods due to the neighbor's runoff.

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).

As to the subject's land, the Board finds that the appellant has submitted sufficient data to show that the subject contains a total of 6,200 square feet of land. The comparables reflect land assessments of \$.90 per square foot. The Board finds the subject is over assessed based on the correct land square footage and a reduction in the land assessment is warranted.

As to the improvement, the Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables had improvement assessments ranging from \$15.19 to \$15.43 per square foot of living area. The Board gives little weight to the appellant's argument that the subject's assessment should be reduced further based on the subject's location and

backyard flooding issues. The appellant included comparables that suffer from similar locations and failed to submit any evidence to show how these factors affect the value of the subject. The subject's improvement assessment of \$17.50 per square foot of living area is above the range of the best comparables in this record. Based on this record the Board finds the 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: February 13, 2019



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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