



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

APPELLANT: Mark Kengott  
DOCKET NO.: 06-24427.001-R-2  
PARCEL NO.: 05-22-100-027-0000

The parties of record before the Property Tax Appeal Board are Mark Kengott, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 59,246  
**IMPR.:** \$ 63,432  
**TOTAL:** \$ 122,678

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 22,787 square feet of land improved with a 48-year old, split-level, frame and masonry, single-family dwelling. The improvement contains 2,643 square feet of living area as well as two full and one half-baths, a partial basement, two fireplaces, and a two-car garage.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment data as well as photographs for three suggested comparables located within less than a two-mile radius of the subject. The properties were improved with a split-level, single-family dwelling of masonry or frame and masonry exterior construction. The land parcels ranged in size from 11,356 to 22,500 square feet. The improvements ranged: in bathrooms from two full and one half-baths to three full and one half-baths; in age from 46 to 48 years; in size from 2,758 to 2,802 square feet of living area; and in improvement assessments from \$22.29 to \$24.00 per square foot. Amenities include a partial basement, one or two fireplaces, as well as a two-car garage. The

subject's improvement assessment is \$83.23 per square foot of living area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the board of review's representative asserted that the appellant's comparables were probably partial assessments. This assertion was disputed by appellant's attorney. In order to obtain 2006 assessment data for these properties, the board's representative requested leave to locate those printouts. Without objection from the appellant's attorney, the Board accorded the board of review leave to obtain said printouts and that upon receipt the printouts would be identified for the record as Board of Review's Hearing Exhibit Group #1. This Hearing Exhibit contains only a written notice from the board's representative sent to the appellant's attorney and the Board indicating that she could not locate any printouts evidencing that the appellant's comparables were accorded partial assessments.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$279,246. The board of review submitted property characteristic printouts for the subject. In addition, the board's notes indicated that the subject sold on July 1, 2005 for \$3,196,165. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative rested on the evidence submission.

The appellant's attorney submitted written rebuttal referring to lack of evidence submitted by the board of review, which fails to refute the appellant's contention.

After considering the testimony and/or arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds the appellant has met this burden.

The Board finds that comparables submitted by the appellant are most similar to the subject in exterior construction, style, age, size and/or amenities. In analysis, the Board accorded most weight to these comparables. These three comparables ranged in improvement assessments from \$22.29 to \$24.00 per square foot of living area. The subject's improvement assessment at \$83.23 per square foot is above the range established by these comparables.

The Board further finds that the board of review failed to proffer any equity evidence in support of the subject's assessment. Moreover, the Board finds unpersuasive a reference to the subject's sale in 2005, where the board of review failed to submit any evidence that this sale was an arm's length transaction.

As a result of this analysis, the Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: July 22, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.