



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

APPELLANT: Kazimierz Jodlos  
DOCKET NO.: 10-20479.001-R-1  
PARCEL NO.: 13-18-119-018-0000

The parties of record before the Property Tax Appeal Board are Kazimierz Jodlos, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd. 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:** \$5,319  
**IMPR.:** \$27,223  
**TOTAL:** \$32,542

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 2010 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 two-story, three-unit apartment building with 2,643 square feet of living area of

masonry construction.<sup>1</sup> The building is approximately 55 years old. Features of the building include a full, partially finished basement and a 2-car detached garage. The property has a 5,500 square foot site and is located in Harwood Heights, Norwood Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$364,000 as of January 1, 2010. Appellant also requests the appraised value of \$364,000 be implemented for the year 2010 along with the three year median level of assessments for Cook County Class 2-11 property of 8.94% (86 Ill. Admin. Code §1910.50 (c) (2)).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,548. The subject's assessment reflects a market value of \$415,480 or \$156.20 per square foot of building area, including land, when applying the level of assessment for class 2-11 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. Comparables #1 and #2 used by the board of review were also utilized by the appellant's appraiser. The comparables sold from July 2007 to June 2009 for prices that ranged from \$400,000 to \$475,000 or from \$160.69 to \$211.59 per square foot of living area, land included.

The appellant's attorney submitted a brief in response to the board of review's evidence.

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code

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<sup>1</sup> The parties differ on lot size, age and living area size. The Board finds the appraisal data has more support.

§1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appellant's appraiser estimated the subject property had a market value of \$364,000 as of January 1, 2010. The appraiser analyzed three comparable sales to arrive at a final conclusion of value. The Board finds the appraiser made logical adjustments to arrive at a final conclusion of value. The subject's assessment reflects a market value of \$415,480 or \$156.20 per square foot of living area, including land, which is above the appraised value. The Board finds the subject property had a market value of \$364,000 as of the assessment date at issue.

The Board finds the board of review was not able to adequately refute the market value conclusion contained in the appellant's appraisal report. The board of review submitted four comparable sales but made no adjustments to the sale prices for differences from the subject. In fact, board of review comparables #1 and #2 were the same comparables the appraiser used in his sales comparison approach to value. Less weight was given to board of review comparables #3 and #4 due to dissimilarities in age when compared to the subject and the sale dates were not proximate in time to the assessment date at issue. Consequently, the Board gives little weight to the board of review's market value evidence.

Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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Acting 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 24, 2015

*[Signature]*

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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.