



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

APPELLANT: Andrew Bulkowski  
DOCKET NO.: 10-36470.001-R-1  
PARCEL NO.: 16-04-320-013-0000

The parties of record before the Property Tax Appeal Board are Andrew Bulkowski, the appellant(s), by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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:** \$4,315  
**IMPR.:** \$1,317  
**TOTAL:** \$5,632

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 parcel of land improved with a 99-year old, two-story, masonry, multi-family building. The property is located West Chicago Township, Cook County and is 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 copies of the settlement statement and multiple listing database printout disclosing that the subject sold in January 2009 for \$60,000. The appellant also submitted an appraisal estimating the subject property had a market value of \$63,000 as of January 1, 2009. The appellant filed this appeal after the Board rendered the 2009 decision. The appellant did not assert or submit any evidence disclosing that the subject property was owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,509. The subject's assessment reflects a market value of \$207,036 using the Illinois Department of Revenue's 2010 three-year median level of assessment for class 2 property of 8.94%. The board of review asserted that the property was not owner-occupied and submitted a printout disclosing that the subject property did not claim a homeowner's exemption in 2010.

In support of the assessment the board of review submitted a brief asserting that the subject property's sale was a compulsory sale and not reflective of the market. To support this, the board of review included copies of printouts from the recorder of deeds office listing the subject's sale history and the lis pendens. The board of review also included evidence on four sale comparables. These properties sold from March to November 2009 for prices ranging from \$76.67 to \$118.68 per square foot of building area.

### **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 §1910.65(c).

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board gives less weight the sale of the subject as it was a compulsory sale. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$63,000 as of the assessment date at issue. Since market value has been established the Illinois Department of Revenue's 2010 three-year median level of assessment for class 2 property of 8.94% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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.



Chairman



Member



Member



Member



Acting 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: November 23, 2016



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.