



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

APPELLANT: Andrew Bulkowski
DOCKET NO.: 11-26817.001-R-1
PARCEL NO.: 16-09-425-019-0000

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: \$ 500
IMPR.: \$1,398
TOTAL: \$1,898

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 2011 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 dwelling of masonry construction and contains 2,512 square feet of living area. Features of the property include a full unfinished basement and a two-car garage. The property has a 5,171 square foot lot and is located in West Chicago Township, Cook County. The property 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's attorney submitted a copy of the settlement statement confirming the sale of the subject in March 24, 2011 for \$20,000. In addition, the appellant confirmed in Section IV of the appeal the subject's sale date, price, transfer was not between related parties, realtor involved, and the subject was advertised for sale for 17 days. Also submitted were copies of the multiple

listing sheets for four comparable sales. These sales sold from January 2010 to May 2010 for \$20,000 each. No size information for the comparables was provided.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,795. The subject's assessment reflects a market value of \$208,588 or \$83.03 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for class 2 property of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four sale comparables. These sales occurred from January 2010 to May 2010 and sold from \$199,000 to \$250,000, or from \$81.42 to \$104.17 per square foot of living area. In addition, the board of review submitted a deed trail showing that the subject was granted/conveyed by Chicago Development Group, LLC to the appellant in March 2010 for \$20,000 and from the appellant to Lincolnway Community Bank in April 2011 for \$275,800. In support, the board of review submitted copies of the deed trail and special warranty deeds.

In rebuttal, the appellant's attorney argued that the board of review's comparables should be given no weight because they were based on raw, unadjusted data, and because they were dissimilar to the subject as to various key property characteristics. The appellant's attorney also submitted copies of Google maps showing the distance from the subject to the suggested comparables and a copy of the Illinois Department of Revenue's Sales Ratio Study PTAX-215 summary sheet for 2011. The appellant's attorney reaffirmed the request for an assessment reduction.

At hearing, the board of review representative argued that the March 2010 sale of the subject for \$20,000 was not an arms-length transaction and that the Board should consider the conveyance from Lincolnway Community Bank in April 2011 for \$275,800 as the correct evidence of market value of the subject. The hearing officer kept the record open for 30 days to allow the appellant's attorney enough time to answer the board of review's argument regarding the nature of the subject's transaction with Lincolnway Community Bank for \$275,800. The appellant's attorney did timely submit mortgage documents as evidence showing that the appellant included a total of five properties as collateral in order to get a loan to repair the subject. The board of review's representative was given 30 days to respond to this evidence but failed to do so.

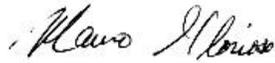
Conclusion of Law

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 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 subject's sale in March 2011 for \$20,000. The appellant's four comparable sales of \$20,000 further support the appellant's

argument. The subject's assessment reflects a market value of \$20,000 which is above the subject's current assessed value. Based on this evidence the Board finds 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.



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.