



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

APPELLANT: Kazimierz Motyka  
DOCKET NO.: 12-27918.001-R-1  
PARCEL NO.: 03-25-205-001-0000

The parties of record before the Property Tax Appeal Board are Kazimierz Motyka, 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:** \$ 5,576  
**IMPR.:** \$18,649  
**TOTAL:** \$24,225

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 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of frame and masonry construction. The property is owner-occupied, contains 2,428 square feet of living area, and is located in Wheeling Township, Cook County. The subject is classified as a class 2-78 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 evidence disclosing the subject property was purchased on June 21, 2012 for a price of \$250,000. In Section IV – Recent Sale Data of the Board’s residential appeal form, the appellant stated that the subject was sold pursuant to a short sale, not sold between related parties, sold using a broker and listed on the Multiple Listing Service for 21 days. In further support of this market value argument, the appellant submitted a copy of the Illinois Department of Revenue’s Sales Ratio Study PTAX-215 summary sheet for 2011, the settlement statement, a

copy of the Multiple Listing Sheet, and an appraisal estimating the subject property had a market value of \$260,000 as of June 2, 2012. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,000. The subject's assessment reflects a market value of \$290,700, or \$119.72 per square foot of living area, including land, when applying the 2012 three-year average median level of assessment for class 2 property of 9.69% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a supplemental brief arguing that the sale of the subject was a compulsory sale, and therefore, the sale was not an arm's length transaction and the sale price does not represent the subject's fair cash value. In support of this argument, the board of review submitted a copy of the PTAX-203 and Multiple Listing printouts for the subject showing it as a short sale, and four sale comparables with printouts for each comparable from the Cook County Recorder of Deeds' website. The board of review also submitted four comparable sales and sale information confirming the subject's June 2012 sale for \$250,000.

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 a copy of the Illinois Department of Revenue's Sales Ratio Study PTAX-215 summary sheet for 2012. The appellant's attorney reaffirmed the request for an assessment reduction.

### **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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the sale of the subject in June 2012 for \$250,000 was a "compulsory sale." A "compulsory sale" is defined as:

- (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

35 ILCS 200/1-23. The Board finds that the sale of the subject in February 2012 is a compulsory sale, in the form of a foreclosure, based on the appellant's admission in Section IV – Recent Sale

Data of the Board's residential appeal form, the printout from the MLS submitted by the appellant, and the printout from the Cook County Recorder of Deeds' website submitted by the board of review.

Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Board of Educ. of Meridian Community Unit School Dist. No. 223 v. Illinois Property Tax Appeal Board, 961 N.E.2d 794, 802, 356 Ill.Dec. 405, 413 (2d Dist. 2011) (citing Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207, 211, 387 N.E.2d 351 (2d Dist. 1979)).

However, the Illinois General Assembly recently provided very clear guidance for the Board with regards to compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183. Therefore, the Board is statutorily required to consider the compulsory sales of comparable properties submitted by the parties to revise and/or correct the subject's assessment. In this appeal, the board of review submitted information on four comparable sales. These comparables sold from May 2010 to September 2012 for prices ranging from \$142.79 to \$171.27 per square foot of living area. The subject's sale price reflects a market value of \$119.72 per square foot of living area which is below the market value established by the comparables in this record. Nevertheless, the appellant's appraisal supports the subject's sale price of \$250,000. Therefore, the Board finds that the sale of the subject in June 2012 for \$250,000 was at the subject's fair cash value.

Therefore, the Board finds the best evidence of market value to be the purchase of the subject property in June 2012 for a price of \$250,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction, including disclosing that the parties to the transaction were not related, that the property was sold using a Realtor, not sold between related parties, and that it was advertised on the open market with a listing on the MLS for approximately 21 days. In further support of the transaction, the appellant submitted the printout from the MLS, a copy of the Illinois Department of Revenue's Sales Ratio Study PTAX-215 summary sheet for 2011, and the settlement statement. Furthermore, the appellant submitted an appraisal that supports the subject's June 2012 sale. In rebuttal the appellant also argued that the board of review's comparable sales should be disregarded. Based on this record the Board finds the subject property had a market value of \$250,000 as of January 1, 2012. Since market value has been established the 2012 level of assessment for class 2 properties of 9.69% as determined by the Illinois Department of Revenue shall apply.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: September 22, 2017



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

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