



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

APPELLANT: John Gregorski  
DOCKET NO.: 13-24190.001-R-1  
PARCEL NO.: 20-31-307-025-0000

The parties of record before the Property Tax Appeal Board are John Gregorski, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$3,006  
**IMPR.:** \$7,316  
**TOTAL:** \$10,322

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story, single-family dwelling of masonry construction with 774 square feet of living area. The dwelling was constructed in 1953. The property has a 4,626 square foot site and is located in Chicago, Lake Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a copy of the closing statement and an MLS listing sheet confirming the sale of the subject on July 5, 2011 for \$28,000 to Dorian Cartwright. In addition, the appellant completed Section IV of the pleadings stating that the subject was a foreclosure sale purchased from Fannie Mae on July 5, 2011 for \$28,000, transfer was not between related parties, and that Re/Max Realty advertised the property for sale on the MLS.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,322. The subject's assessment reflects a market value of

\$103,220 or \$133.36 per square foot of building area, land included, when using the 2012 level of assessment for class 2 properties of 10% as determined by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted four equity comparables and sales data for each comparable. In addition, the board of review submitted a brief stating that the subject's sale was not at fair market value due to the deed trail showing that a *lis pendens* lien was placed on the subject in May 2010 and that the subject was granted/conveyed to Federal Home Mortgage, on February 14, 2011. The subject was conveyed on July 5, 2011 to Dorian Cartwright, who then conveyed the subject to the appellant on September 18, 2012. In support, the board of review submitted a printout from the Cook County Recorder of Deeds.

### **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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant failed to submit evidence supporting the 2012 sale of the subject to the appellant, John Gregorski. The appellant's evidence includes a settlement statement which confirms the purchaser in July 2011 is not the appellant but Dorian Cartwright. No evidence or information was submitted in support of the appellant's purchase of the subject property in September 2012. Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant did not submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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: March 24, 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 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.