



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

APPELLANT: Andrezej Bukowski
DOCKET NO.: 15-25885.001-R-1
PARCEL NO.: 20-19-422-021-0000

The parties of record before the Property Tax Appeal Board are Andrezej Bukowski, the appellant(s), by attorney Ronald Justin, of the Law Offices of Ronald Justin 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 **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: \$1,875
IMPR.: \$12,146
TOTAL: \$14,021

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 2015 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 and one-half story, apartment building of frame construction with 2,007 square feet of living area. The dwelling was constructed in 1944. The property has a 3,125 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 evidence showing that the subject was on November 2, 2014 for \$10,000. This evidence included the closing statement prepared by the seller's attorney. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed the sale price, date, sold by owner, and that the transfer was not between family or related corporations. Lastly, the appellant submitted the Cook County Assessor's printout for the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,382. The subject's assessment reflects a market value of \$153,820 or \$124.65 per square foot of living area, including land when applying a 10% level of assessment as determined by the Cook County Classification Code.

In support of the assessment, the board of review submitted four sale comparables. In addition, the board of review submitted a brief stating that the prior to the subject's sale a lis pendens notice was recorded against the subject and therefore, the sale was not at fair cash value or an arm's length transaction. In support, the board of review submitted a recorder of deeds printout showing that a lis pendens/foreclosure was recorded against the subject on May 13, 2014 but was subsequently sold to AB MGMT & REMDL Inc and then sold to the appellant. Lastly, the board of review submitted a prior unrelated PTAB decision. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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 Board finds that the sale of the subject in November 2013 does not have the elements of an arm's length transaction. The pleadings and closing statement confirm that no real estate brokers were involved and that the subject was not advertised or exposed for sale on the open market. In addition, the appellant failed to answer all of Section IV-Recent Sale Data regarding the circumstances surrounding the sale of the subject. The evidence submitted including the closing statement does not disclose any information or conditions regarding the 2013 sale other than three closing costs and subject's price and earnest money deposit. Lastly, the appellant did not submit the HUD/settlement statement to confirm the accuracy of attorney's closing statement. Without this information, the Board is unable to determine whether the sale of the subject reflected its fair cash value. The Board finds that the subject's sale is not an arm's length transaction reflective of fair cash value. Therefore, the Board finds that the appellant has not met the burden of providing by a preponderance of the evidence that the subject is overvalued and a no change in the assessment is warranted.

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: February 20, 2018



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

AGENCY

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