



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

APPELLANT: Matthew & Katarzyna Popko  
DOCKET NO.: 15-30266.001-R-1 through 15-30266.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Matthew & Katarzyna Popko, the appellants, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-30266.001-R-1	12-25-401-036-0000	2,187	9,138	\$11,325
15-30266.002-R-1	12-25-401-037-0000	2,187	478	\$2,665

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story dwelling of frame exterior construction with 864 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a full unfinished basement and a two-car detached garage. The property has a 6,250 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 14-34567-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$13,990 based on the evidence submitted by the parties.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants disclosed the subject sold March 22, 2013 for a price of \$139,900 and had been advertised for sale for four months as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellants submitted a copy of the Settlement Statement revealing the amount of Broker's Fees paid at settlement.

The appellants also submitted four comparable sales located within the same neighborhood assessment code as the subject property. The comparables consist of one-story dwellings that range in age from 76 to 90 years old. The comparables had features with varying degrees of similarity when compared to the subject. The comparables sold from October 2014 to May 2015 for prices ranging from \$58,000 to \$110,000 or from \$74.17 to \$118.03 per square foot of living area including land. The appellants' submission includes a copy of the total decision issued by the board of review disclosing a final total assessment to be \$15,819. Based on this evidence, the appellants requested the total assessment be reduced to \$6,410.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,555.<sup>1</sup> The subject's assessment reflects a market value of \$125,550 or \$145.31 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of the subject's assessment, the board of review submitted information on four equity comparables<sup>2</sup> located within the same neighborhood assessment code as the subject property. The board of review submission reported the first year of the general assessment cycle to be 2013. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellants argued the board of review's comparables should be given no weight because the comparables lacked sales data.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2014 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2014 and 2015 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction

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<sup>1</sup> It appears the board of review failed to recognize the subject property contains two parcels; P.I.N 12-25-401-036-0000 and P.I.N 12-25-401-037-0000.

<sup>2</sup> The board of review included a grid analysis of four equity comparables which will not be further addressed on this record as the Board finds equity data is not responsive to the appellants' market value argument.

subsequent to the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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



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: \_\_\_\_\_

May 15, 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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