



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

APPELLANT: Andrew Bulkowski  
DOCKET NO.: 15-31152.001-R-1  
PARCEL NO.: 16-03-408-029-0000

The parties of record before the Property Tax Appeal Board are Andrew Bulkowski, the appellant, 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 **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:** \$3,937  
**IMPR.:** \$13,328  
**TOTAL:** \$17,265

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 two-story, multi-family dwelling of masonry construction. The dwelling is 90 years old and has 2,450 square feet of living area. Features include two apartment units and a full unfinished basement. The property has a 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted limited evidence disclosing the subject property was purchased on December 8, 2015, for a price of \$147,000. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the property was purchased from the owner and the parties to the transaction were not related. The appellant did not answer questions that asked if the property was sold using a realtor and if the property had been advertised for sale and for how long. To document

the transaction, the appellant submitted a copy of the settlement statement, which revealed that no commissions had been paid to any realty firm(s). 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 \$17,265. The subject's assessment reflects a market value of \$169,931 or \$69.36 per square foot of living area, land included, when using the 2015 three-year average median level of assessment for class 2 property of 10.16% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables and provided sale prices for two of these properties. Comparable #1 sold in January 2012 for a price of \$155,000 or for \$61.02 per square foot of living area, land included. Comparable #1 is a three-story, multi-family dwelling of masonry construction. The dwelling is 107 years old and has 2,540 square feet of living area. Features include three bathrooms, a full unfinished basement and a two-car garage. Comparable #2 sold in August 2015 for a price of \$236,000 or for \$112.06 per square foot of living area, land included. Comparable #2 is a two-story, multi-family dwelling of masonry construction. The dwelling is 107 years old and has 2,106 square feet of living area. Features include two bathrooms and a full unfinished basement. Comparable #3 is an equity comparable that did not address the appellant's overvaluation argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal, wherein counsel asserted that since the board of review did not dispute the arm's length nature of the subject's transaction, then the "appellant's fair market value argument must stand admitted if not directly addressed."

### **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 stated the subject property was sold by its owner in December 2015 for a price of \$147,000. The Board finds no evidence was provided to establish that the subject's sale was an arm's length transaction. The appellant did not complete section IV – Recent Sale Data of the residential appeal form and failed to answer questions that would have established that the property had been exposed on the open market when it was advertised for sale. Furthermore, the appellant's own evidence undermined the argument that the subject's sale was an arm's length transaction when the settlement statement revealed that no commissions had been paid to any realty firm(s). The Board finds due to the lack of data, the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)). Based on the evidence in the record, the Board finds a reduction in the subject's assessment is not 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(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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Andrew Bulkowski, by attorney:  
Scott Shudnow  
Shudnow & Shudnow, Ltd.  
77 West Washington Street  
Suite 1620  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602