



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

APPELLANT: Pawel Rapclak  
DOCKET NO.: 15-31154.001-R-1  
PARCEL NO.: 16-16-104-040-0000

The parties of record before the Property Tax Appeal Board are Pawel Rapclak, 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 **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:** \$3,565  
**IMPR.:** \$4,445  
**TOTAL:** \$8,010

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 107 years old and has 2,210 square feet of living area. Features include two apartment units and a full unfinished basement. The property has a 3,100 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 evidence disclosing the subject property was purchased on June 18, 2014,<sup>1</sup> for a price of \$80,100. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the property was purchased from a corporation; the parties to the transaction were not related; the

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<sup>1</sup> In Section IV of the appeal form, the appellant stated the sale date was August 1, 2013. However, the settlement statement and MLS data sheet revealed the sale date was actually June 18, 2014.

property was sold using a realtor; the property had been advertised for sale, and the property had been on the market for 291 days prior to its sale. To document the transaction, the appellant submitted copies of the settlement statement and a multiple listing sheet (MLS) data sheet. The settlement statement revealed the sale date was June 18, 2014 and commissions were paid to two realty firms. The MLS data sheet disclosed the subject was first listed for sale on July 30, 2013 with an asking price of \$99,000. After 291 days on the market, the property sold for a price of \$80,100. 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 \$13,068. The subject's assessment reflects a market value of \$128,622 or \$58.20 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 comparable sales that sold from December 2012 to April 2015 for prices that ranged from \$131,500 to \$197,500 or from \$50.85 to \$86.46 per square foot of living area, land included. The comparables have the same assigned neighborhood and classification codes as the subject. Their sites range from 3,710 to 4,132 square feet of land area. The comparables are improved with two-story, multi-family dwellings of frame or masonry construction. The dwellings range in age from 101 to 105 years old and contain from 2,024 to 3,180 square feet of living area. The dwellings have two or three bathrooms; two dwellings have full unfinished basements; and one comparable has a two-car garage. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal, wherein counsel stated that the board of review did not dispute the arm's length nature of the subject's sale. Counsel also asserted that the subject's sale date on the appeal form should have been June 18, 2014, not August 1, 2013.

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

The Board finds the best evidence of market value to be the purchase of the subject property in June 2014 for a price of \$80,100. The appellant provided ample evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the residential appeal form disclosing the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market with a multiple listing service, and the property was on the market for 291 days prior to its sale. The Board finds the purchase price is below the market value reflected by the assessment. The

Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and was not able to refute the contention that the purchase price was reflective of market value. The board of review presented three comparable sales that sold from December 2012 to April 2015 for prices that ranged from \$131,500 to \$197,500 or from \$50.85 to \$86.46 per square foot of living area, land included. The Board gave less weight to board of review comparable #3 due to its 2012 sale date which was not proximate to the January 1, 2015 assessment date. The Board also gave less weight to board of review comparable #1 due to its having significantly more living area than the subject property. Although board of review comparable #2 was very similar to the subject in many characteristics, this sale did not overcome the subject's arm's length purchase. The Board finds the subject's listing history and June 2014 sale price of \$80,100 to be more accurate indicators of the subject's market value as of the subject's January 1, 2015 assessment date.

The Board finds that a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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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