



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

APPELLANT: John Gregorski  
DOCKET NO.: 15-40368.001-R-1  
PARCEL NO.: 25-17-229-024-0000

The parties of record before the Property Tax Appeal Board are John Gregorski, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$2,359  
**IMPR.:** \$3,041  
**TOTAL:** \$5,400

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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-story dwelling of frame construction with 911 square feet of living area. The dwelling was built in 1953. Features include a slab foundation and a one-car garage. The property has a 4,719 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is a direct appeal and overvaluation is the basis of the appeal. In support of this argument, the appellant submitted information on five comparable sales that are located from .39 to .97 of a mile from the subject property. Two of the comparables are located within the subject's neighborhood assessment code. The comparables are one-story dwellings ranging in size from 952 to 1,052 square feet of living area. The dwellings were built from 1947 to 1955, have a slab foundation and a one-car garage. The comparables sold from June 2014 to June 2015

for prices ranging from \$18,750 to \$59,900 or from \$18.96 to \$62.92 per square foot of living area, including land

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,234. The subject's assessment reflects a market value of \$102,340 or \$112.34 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 its contention of the correct assessment, the board of review submitted information on four comparable properties located within the subject's neighborhood assessment code, and within a quarter of a mile from the subject property. The comparables are one-story dwellings of frame or masonry exterior construction ranging in size from 873 to 984 square feet of living area. The dwellings range in age from 56 to 66 years old. One comparable has a slab foundation and three comparables have a full basement, two of which have finished areas. Three comparables have central air conditioning, and three comparables have a one-car or a two-car garage. The comparables sold from July 2014 to July 2015 for prices ranging from \$142,139 to \$159,900 or from \$157.42 to \$183.16 per square foot of living area, including land.

The appellant submitted a written rebuttal critiquing the board of review's submission. The appellant argued that three of the board of review's sales were not comparable to the subject due to the properties having a full finished or full basement and/or a larger garage or no garage, unlike the subject. In addition, the appellant's attorney argued the board of review sale #4 was not an arm's length sale alleging the sale was between related parties and submitting a copy of the Illinois Real Estate Transfer Declaration (Form PTAX-203) which indicated the sale was between related individuals or corporate affiliates.<sup>1</sup> For further clarity, the appellant also provided a grid listing the property characteristics of both parties comparables sales.

Lastly in rebuttal, appellant's counsel argued that an analysis of raw sales prices per square foot "does not take into account the fundamental concept of using a median sale price/SF to determine market value." Counsel further argued that using a median sale price per square foot "is more accurate and should be standard practice for determining fair market value."

### **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.

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<sup>1</sup> The Board recognizes the Form PTAX-203 submitted as evidence by the appellant's attorney was not signed by the seller, buyer, or preparer.

As an initial matter, the Property Tax Appeal Board gave no weight to the appellants' counsel's argument that the Board should adopt a standard practice of using the median sale price per square foot of living area, including land, of those comparables deemed best in determining fair market value because it is "more accurate." Contrary to this argument, the decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence, not upon a simplistic statistical formula of using the median sale price per square foot of living area, including land, of those comparables determined to be most similar to the subject. (35 ILCS 200/16-185; Chrysler Corp. v. Property Tax Appeal Board, 69 Ill.App.3d 207 (2nd Dist. 1979); Mead v. Board of Review, 143 Ill.App.3d 1088 (2nd Dist. 1986); Ellsworth Grain Co. v. Property Tax Appeal Board, 172 Ill.App.3d 552 (4th Dist. 1988); Willow Hill Grain, Inc. v. Property Tax Appeal Board, 187 Ill.App.3d 9 (5th Dist. 1989)). Based upon the foregoing legal principles and contrary to the assertion of the appellants' counsel, there is no indication that a "median sale price per square foot" is the fundamental or primary means to determine market value.

The parties submitted nine suggested comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables #1, #2, and #4 due to their superior basement areas when compared to the subject which lacks a basement. The Board also gives less weight to both parties' comparable #3 which sold for much higher or lower sale prices than the appellant's comparable sales #1, #2, #4 and #5 which are most similar to the subject property.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, #4 and #5. These comparables received greater weight because they have slab foundations like the subject property and are most similar to the subject's property characteristics. These comparables sold proximate in time to the January 1, 2015 assessment date at issue. These most similar comparables sold from June 2014 to June 2015 for prices ranging from \$38,000 to \$59,900 or from \$36.12 to \$62.92 per square foot of living area. The subject's assessment reflects a market value of \$102,340 or \$112.34 per square foot of living area, including land, which is above the range established by the most similar comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is justified.

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.

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Chairman



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Member

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Member



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Member

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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: July 16, 2019



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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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