



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

APPELLANT: Jan Dziadkowiec
DOCKET NO.: 17-26496.001-R-1 through 17-26496.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jan Dziadkowiec, the appellant, by attorney Abby L. Strauss of Schiller Law P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-26496.001-R-1	22-29-122-003-0000	5,433	0	\$5,433
17-26496.002-R-1	22-29-122-004-0000	5,433	22,511	\$27,944

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 2017 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 two parcels, one of which is improved with a multi-level frame and masonry dwelling with 1,824 square feet of living area. The dwelling is approximately 48 years old. Features of the home include a partial basement with finished area, central air-conditioning, one fireplace, and a two-car garage. The property is located in Lemont Township, Cook County.¹ The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The board of review did not provide any details regarding the unimproved parcel, which is assessed under PIN 22-29-122-003-0000, and the appellant did not provide separate details of the land area for each of the subject parcels. The record does show that each of the subject parcels has a land assessment of \$5,433 and that 22-29-122-004-0000 has a land area of 9,450 square feet.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 1, 2015 for a price of \$177,000. Appellant's counsel completed Section IV – Recent Sale Data of the Residential Appeal form disclosing that the property was purchased from Bank of New York, the sale was not between family or related corporations, the property was sold by a Realtor, and was advertised for sale on the Multiple Listing Service. Appellant's counsel submitted a copy of the MLS sheet which shows that the subject was originally listed for \$161,600 but sold for \$177,000 after 7 days on the market. The MLS sheet indicates that the property was sold in As-Is condition and was REO/Lender Owned. Appellant also submitted a copy of the Settlement Statement (HUD-1) which shows the sale price as \$177,000 and that a commission of \$8,407.50 was paid to ReMax Professionals. Based on this evidence, the appellant requested a reduction in the subject's combined assessment to reflect the purchase price of \$177,000.

The appellant submitted a copy of the board of review's final decisions disclosing the subject's combined total assessment for both parcels as \$33,377.² The subject's combined total assessment reflects a market value of \$333,700 or \$182.99 per square foot of living area, land included, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted its "Board of Review Notes on Appeal" and information on four comparable sales. The comparables consist of multi-level frame and masonry dwellings that range from 26 to 60 years old. The dwellings range in size from 1,288 to 1,769 square feet of living area. Each dwelling has a partial basement with finished area and a 1.5-car or a 2-car garage. Two comparables have central air conditioning and two comparables each have one fireplace. The dwellings are situated on sites ranging in size from 9,315 to 13,200 square feet of land area and are located in the same neighborhood code as the subject. The properties sold from April 2014 to September 2016 for prices ranging from \$240,000 to \$368,000 or from \$175.31 to \$229.00 per square foot of living area, land included. Based on the above evidence, the board of review requested confirmation of the subject's assessment.

Appellant's counsel submitted a brief in rebuttal arguing that the board of review failed to address the subject property's market value and proper level of assessment. Counsel erroneously argued that the board of review submitted an equity grid analysis that disclosed the sale price of at least one comparable property and that the board of review did not comply with the rules of the Property Tax Appeal Board which require the board of review to submit not fewer than three recent sales in response to appellant's argument.

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

² The board of review only submitted evidence for PIN 22-29-122-004-0000 which is the improved parcel. The "Board of Review Notes on Appeal" disclose that PIN had a land assessment of \$5,433 and an improvement assessment of \$22,511 for a total assessment of \$27,944. Appellant's evidence disclosed that PIN 22-29-122-003-0000, which is unimproved, also had a land assessment of \$5,433.

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 submitted information on the October 2015 purchase of the subject property for \$177,000 and the board of review submitted a grid analysis containing information on four comparable sales with varying degrees of similarity to the subject. The Board gives little weight to the purchase of the subject property as it was a bank-owned property being sold through foreclosure and, thus, lacks some of the elements of an arm's-length transaction. Further, the record shows that the subject property sold for \$63,000 less than the lowest priced comparable in the record which, as the dwelling was being sold in as-is condition, calls into question the subject's condition at the time of sale. The Board also gives less weight to the board of review comparables #1 and #2 as their 2014 sales are dated relative to the January 1, 2017 assessment date at issue.

The Board finds that board of review comparable sales #3 and #4 sold more proximate to the assessment date at issue and were relatively similar to the subject in location and most features, although both comparables are situated on a single parcel, in contrast to the subject property which consists of two parcels. These two comparables sold in August and September 2016 for \$278,000 and \$320,000 or \$215.84 and \$180.89 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$333,700 or \$182.99 per square foot of living area, including land, which is above the values of the best comparable sales in this record on an overall basis but between their values on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject and their lack of a second parcel, the Board finds that 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: July 20, 2021



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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