



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

APPELLANT: Pawel Kucharski
DOCKET NO.: 17-44887.001-R-1
PARCEL NO.: 30-06-309-035-1011

The parties of record before the Property Tax Appeal Board are Pawel Kucharski, the appellant, by 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: \$545
IMPR.: \$1,455
TOTAL: \$2,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to challenge 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 consists of a condominium unit with a 0.8142% ownership interest in the common elements of the condominium property.¹ The property is located in Burnham, Thornton Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted five comparable sales located within the subject's neighborhood code. Based on the evidence provided by the board of review, comparables #1 through #4 have from 0.8210% to 0.8752% ownership interest in the common elements of the condominium property. The comparables sold from June 2016 to September 2017 for prices ranging from \$15,000 to \$22,900. Based on this evidence, the appellant requested a reduction in the subject's assessment

¹ The subject's ownership interest is found in the evidence provided by the board of review.

to \$2,000, which would reflect a market value of \$20,000, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,317. The subject's assessment reflects a market value of \$33,700, 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 a sales analysis prepared by Dan Michaelides, an analyst with the Cook County Board of Review. The analyst provided sales data on eleven comparable sales of residential units in the subject's condominium property, four of which are duplicates of the appellant's comparable sales. The sales occurred from 2015 to 2018 for prices ranging from \$11,500 to \$28,100. The analyst reported a total consideration for five of these sales of \$115,100 and the percentage of interest of ownership of common elements in the condominium property for the units that sold of 4.2537%.² Dividing the total consideration by the total percentage of interest of ownership in the common elements of the condominiums indicated a full value for the condominium property of \$2,705,880. The analyst then applied the percentage of interest the subject unit had in the condominium of 0.8142% to arrive at a full value for the subject condominium unit of \$22,031, which is less than the value reflected by the subject's assessment. Nevertheless, based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant's counsel submitted rebuttal comments critiquing the comparable sales provided by the board of review. Counsel argued that the 2015 and 2018 sales of the board of review comparables #2, #3, #10 and #11 are too remote in time to establish market value as January 1, 2017. Counsel noted board of review comparables #4, #5, #6 and #8 are duplicates of the appellant's comparables #2, #4, #1 and #3, respectively. In a rebuttal grid analysis, counsel reiterated that the appellant's five comparables, as well as board of review comparables #1, #7 and #9 are the best comparable sales in the record and contended the subject's assessment should be reduced.

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

² The board of review analyst did not identify the five sales used in his valuation of the subject unit. The Board calculated the sales prices of the 11 comparables provided by the board of review and arrived at a total consideration of \$236,500 and a percentage of interest of ownership in the condominium for the units that sold of 9.2202%, indicating a full value for the condominium property of \$2,565,020. Dividing the total consideration by the percentage of interest of ownership in the condominium indicated a full value for the condominium property of \$2,565,020, which results in a full value for the subject condominium unit of \$20,884, when applying the percentage of interest the subject unit had in the condominium of 0.8142% to the estimated full value of the condominium property.

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 not warranted.

The appellant provided five comparable sales, while the board of review provided a sales analysis of eleven comparable sales, which includes four common comparables, to support their respective positions before the Property Tax Appeal Board. As an initial matter, the Board gives little weight to the subject's estimated market value as indicated in the board of review's sales analysis as the report did not specifically identify which sales were used and four of the eleven sales in the data provided by the board of review occurred in 2015 and 2018 which are less proximate in time to the assessment date at issue, thus, less likely to reflect the subject's market as of January 1, 2017. However, the board will analyze the 12 comparable sales submitted by the parties.

The Board gives less weight to appellant's comparable sale #5 as the appellant did not provide the percentage of ownership in the common elements of the condominium property for this comparable. The Board gives reduced weight to board of review comparables #2, #3, #10 and #11 as their sales occurred less proximate in time to the assessment date at issue than the remaining sales in the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1 through #4, which includes the parties' four common comparables, as well as board of review comparable sales #1, #7, #9. These comparables sold from May 2016 to September 2017 for prices ranging from \$11,500 to \$28,000. The subject's assessment reflects a market value of \$33,700 which is above the range established by the best comparable sales in the record. The Board finds these seven comparable sales have a combined total of ownership interest in the condominium property of 5.8822%. The Board also finds these comparables have an aggregate sale price of \$144,500, reflecting a total market value of \$2,456,564 for the condominium property. Applying the subject's percentage of ownership interest of 0.8142% to the total market value results in a market value for the subject of \$20,001. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: June 8, 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

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