



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

APPELLANT: Darius Palaszynski
DOCKET NO.: 17-45068.001-R-1
PARCEL NO.: 20-20-208-010-0000

The parties of record before the Property Tax Appeal Board are Darius Palaszynski, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge, 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: \$ 596
IMPR.: \$2,046
TOTAL: \$2,642

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order 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 property consists of a multi-level dwelling of frame and masonry exterior construction with 1,007 square feet of living area. The dwelling is approximately 42 years old. Features of the home include a partial basement with a formal recreation room. The property has a 3,125 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

As a direct appeal from a favorable decision of the Property Tax Appeal Board, the appellant marked contention of law as the basis of the appeal, however, the appellant's brief and evidence depict overvaluation as the basis of this appeal.¹ In support of this argument, the appellant

¹ As noted in the brief accompanying the appeal, the comparable sales provided by the appellant had assessments not reflective of each property's market value when comparing the assessments to their respective recent sales prices.

submitted information on four comparable sales that were located within the same neighborhood code as the subject. The comparables have lots ranging in size from 3,025 to 4,432 square feet of land area and were improved with similar class 2-34 dwellings of frame or frame and masonry exterior construction. The comparable dwellings range in size from 969 to 1,037 square feet of living area and range in age from 43 to 48 years old. Each comparable has a partial basement with a formal recreation room. One comparable has two fireplaces and two comparables each have either a one-car or a two-car garage. The comparables sold from April 2015 to January 2017 for prices ranging from \$16,800 to \$41,000 or from \$17.00 to \$42.31 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$2,642. The requested assessment would reflect a total market value of \$26,420 or \$26.24 per square foot of living area, land included, 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 \$25,101. The subject's assessment reflects a market value of \$90,050 or \$89.42 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 response to the contention of law, the board of review noted there was no homeowner exemption for rollover. In support of its contention of the correct assessment, the board of review submitted information on four comparable properties with equity data and two of which sold. Each of the comparables are located within the same neighborhood code as the subject. The comparables have lots of either 3,100 or 3,125 square feet of land area and are improved with similar class 2-34 multi-level dwellings of masonry or frame and masonry exterior construction. The comparables range in size from 931 to 1,008 square feet of living area and are either 42 or 43 years old. Each comparable has a partial basement with a formal recreation room. One comparables has a two-car garage. The comparables #2 and #3 each sold in June 2017 and February 2016 for prices of \$1, including land. The four comparables present total assessments ranging from \$9,110 to \$9,989 which at the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance reflect market values ranging from \$91,100 to \$99,890, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 which sold in 2015, a date more remote in time to the valuation date at issue of January 1, 2017 than other sales in the record. The Board has given reduced weight to the sales shown as board of review comparables #2 and #3 as each sold for \$1 which, without further explanation, is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of these sales.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2 and #3. These comparables present varying degrees of similarity to the subject and sold from February 2016 to January 2017 for prices ranging from \$16,800 to \$25,000 or from \$17.00 to \$25.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$90,050 or \$89.42 per square foot of living area, including land, which is above the best most recent comparable sales in this record. Based on this evidence and after considering adjustments to these comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellant's total 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:

April 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

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