



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

APPELLANT: Tomasz Golebiowski
DOCKET NO.: 18-22786.001-R-1
PARCEL NO.: 18-34-405-034-0000

The parties of record before the Property Tax Appeal Board are Tomasz Golebiowski, 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: \$4,455
IMPR.: \$28,045
TOTAL: \$32,500

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 2018 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 dwelling of frame and masonry exterior construction with 3,550 square feet of living area. The dwelling is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a three-car garage. The property has an 11,880 square foot site located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-78 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 from the seller U.S. Bank National Association, as Trustee for Merrill Lynch First Franklin Mortgage on February 25, 2016 for a price of \$325,000. The appellant's attorney contends in supplemental brief that the buyer and seller are not related, and the subject was listed on the MLS website through Peter

Koconis of Rising Realty, LLC, for 107 days prior to its sale. In support of the transaction, the appellant submitted copies of the "Cook County Board of Review" 2018 final decision, a settlement statement that reported commissions paid to three entities, and a Multiple Listing Service (MLS) printout that reaffirmed the subject's sale date and price and also revealed the subject was sold "AS-IS" and through an online auction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,000. The subject's assessment reflects a market value of \$370,000, land included, 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 confirmed the sale of the subject and submitted recent sale information on four comparable properties, one of which is located within the same neighborhood code as the subject. The comparables have sites ranging in size from 1,438 to 16,200 square feet of land area and have varying degrees of similarities to the subject in location, design, age, dwelling size, and other features. The comparables sold in November or December of 2017 for prices ranging from \$148,000 to \$280,000 or from \$110.12 to \$190.74 per square foot of living area, land included.

Additionally, the board of review contends the sale of the subject property is not an arm's-length transaction.

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 on February 25, 2016 for a price of \$325,000. The comparable sales provided by the board of review are given little weight by the Board as they are dissimilar to the subject in age, size, features, and/or location. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request 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.



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: March 15, 2022



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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