



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

APPELLANT: Vigilante Holdings, LLC  
DOCKET NO.: 18-23345.001-R-1  
PARCEL NO.: 16-31-114-011-0000

The parties of record before the Property Tax Appeal Board are Vigilante Holdings, LLC, 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 **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:** \$2,500  
**IMPR.:** \$16,400  
**TOTAL:** \$18,900

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, mixed-use building of frame and masonry exterior construction with 2,794 square feet of building area. The building is approximately 106 years old, has a partial unfinished basement, and a two-car detached garage. The property has a 3,125 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-12 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 completed Section IV – Recent Sale Data of the Residential Appeal petition disclosing the subject property sold on January 6, 2016 with a contract to purchase the property for \$189,000. The appellant reported that the sale was not between family or related corporations, that the property was sold by a realtor with Max Properties, and was advertised for sale in multiple

listing service, but did not disclose the period of time it was listed for sale. In further support, the appellant provided copies of the settlement statement and unsigned copy of the closing disclosure form reiterating the closing date and purchase price and disclosing Vigilante Holdings LLC purchased the property from the sellers, Krzysztof and Agata Rutkowski and depicting real estate commissions paid to Re/Max Properties Northwest and G&M Real Estate Corp. Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the purchase price of \$189,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,394. The subject's assessment reflects a market value of \$243,940 or \$87.31 per square foot of building area, land included, 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 confirmed the sale of the subject property and submitted information on four comparable sales, three of which are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 4,920 to 6,850 square feet of land area and are improved with class 2-06 or 2-11, two-story dwellings of frame or stucco exterior construction ranging in size from 2,419 to 2,738 square feet of building area. The buildings range in age from 109 to 119 years old and have full unfinished basements. Three comparables have either a 1.5-car or a 2.5-car garage. The sales occurred from September 2016 to September 2017 for prices ranging from \$270,200 to \$399,900 or from \$108.25 to \$146.06 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel cited the Official Rules of the Property Tax Appeal Board (PTAB) and a prior year's PTAB decision to critique the board of review comparables. Furthermore, the appellant's attorney argued the board of review comparables did not reflect adjustments for differences to the subject property and that the appellant submitted the only credible evidence as to the subject property's 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.

The parties submitted evidence regarding the January 2016 purchase of the subject property and four comparable sales for the Board's consideration. The board gives less weight to the board of review comparable sales due to their dissimilar neighborhood code and/or classification codes which differ in utility when compared to the subject property with its mixed-use classification. Additionally, two of the board of review comparable sales sold within the same year as the subject.

The Board finds the best evidence of market value in this record to be the purchase of the subject property in January 6, 2016 for a price of \$189,000. The appellant provided evidence demonstrating the contract sale had some of the elements of an arm's length transaction including the parties to the transaction were not related, the property was sold by a realtor and was advertised for sale, and real estate commissions were paid to two realty firms. Moreover, the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board finds the subject's purchase price is below the market value reflected by its assessment of \$243,940 or \$87.30 per square foot of living area, including land. 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:

February 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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