



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

APPELLANT: Gut Wojciech  
DOCKET NO.: 18-24173.001-R-1  
PARCEL NO.: 23-03-415-033-0000

The parties of record before the Property Tax Appeal Board are Gut Wojciech, 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:** \$4,977  
**IMPR.:** \$14,723  
**TOTAL:** \$19,700

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 one-story dwelling of masonry exterior construction with 2,490 square feet of living area.<sup>1</sup> The dwelling is approximately 51 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property has a 9,480 square foot site and is located in Hickory Hills, Palos Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased by the appellant on October 28, 2015 for a price of \$197,000. The appellant completed Section IV –

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<sup>1</sup> The parties differ as to the property characteristics of the subject property; however, the Board finds this will not impact the Board's decision.

Recent Sale Data disclosing the transaction was not between family members or related corporations, the property was advertised for sale in the Multiple Listing Service (MLS) for a period of 46 days, the property was a foreclosure sale that was sold at auction by the seller Federal Home and Mortgage Corporation, and the buyer assumed the seller's mortgage in the amount of \$187,150. To document the sale, the appellant submitted copies of the MLS listing, the settlement statement, the real estate contract, and an unofficial copy of the special warranty deed. The settlement statement disclosed that reported broker fees and commissions paid to two real estate entities. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,089. The subject's assessment reflects a market value of \$280,890 or \$112.81 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%.

In support of its contention of the correct assessment, the board of review reiterated the sale of the subject property in the grid analysis and submitted information on four comparable sales that are located within a different neighborhood code than the subject property. The comparables have sites ranging in size from 13,300 to 46,090 square feet of land area and are improved with class 2-04, one-story dwellings of masonry or stucco exterior construction ranging in size from 2,230 to 2,540 square feet of living area. One comparable has a crawl space foundation, and three comparables have partial or full basements, two of which have finished area. Each comparable has central air conditioning and a two-car garage. Three comparables have one or two fireplaces. The comparables sold from May 2016 to September 2018 for prices ranging from \$282,900 to \$352,000 or from \$116.45 to \$146.67 per square foot of living area, land included. Based on this evidence, 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.

In addressing the appellant's market value argument, the Board finds that the sale of the subject in October 2015 for \$197,000 is a "compulsory sale" as defined in the Property Tax Code. The evidence disclosed the subject was a sale following a foreclosure. A "compulsory sale" is defined as:

- (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and
- (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in

lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

35 ILCS 200/1-23. Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd., 961 N.E. 2d 794, 802 (2d Dist. 2011) (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill. App. 3d 207, 211 (2d Dist. 1979)).

However, the Illinois General Assembly provided very clear guidance for the Board with regards to compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

The Property Tax Appeal Board shall consider compulsory sales of the comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183. Therefore, the Board is statutorily required to consider the compulsory sale of comparable properties submitted by the parties to revise and/or correct the subject's assessment. Logically, if the Board is to consider compulsory sales of comparable properties, there is no valid reason to also not consider the compulsory sale of the subject property.

The parties submitted evidence regarding the October 2015 purchase of the subject property and four comparable sales submitted by the board of review for the Board's consideration. The evidence submitted by the appellant disclosed the subject's sale was a compulsory sale that was a foreclosure sale that sold at an auction. The Board finds the board of review grid analysis included the sale of the subject property and that the board of review did not refute the market value evidence submitted by the appellant.

The Board finds the best evidence of market value in this record to be the appellant's purchase of the subject property in October 2015 for \$197,000. The appellant provided supportive evidence demonstrating the sale had elements of an arm's length transaction. In Section IV-Recent Sale Data of the appeal form the appellant disclosed that the subject property was purchased as a foreclosure at an auction from Federal Home and Mortgage Corporation, the parties to the transaction were not related, and the property was advertised for sale in a multiple listing service (MLS) listing for 46 days. In further support of the transaction, the appellant submitted copies of the MLS sheet with a July 20, 2015 list date and a \$204,900 list price, a settlement statement with commissions paid to two entities, and an unofficial copy of the special warranty deed. Although the sale of the subject property occurred in October 2015, and calls into question whether the subject's purchase price is indicative of fair cash value as of January 1, 2018, the Board gives less weight to the board of review comparables due to differences in their location,

land sizes, and/or foundation when compared to the subject. Therefore, the Board finds the best evidence of market value in this record is the subject's sale in October 2015 for \$197,000, which falls below the market value reflected by the subject's assessment of \$280,890. 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

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