



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

APPELLANT: Steve Novak  
DOCKET NO.: 18-31705.001-R-1  
PARCEL NO.: 24-27-400-062-0000

The parties of record before the Property Tax Appeal Board are Steve Novak, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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:** \$3,597  
**IMPR.:** \$20,303  
**TOTAL:** \$23,900

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 three-story multi-family building of masonry exterior construction with 6,060 square feet of building area. The building is approximately 45 years old and has an unfinished basement. The property has an 8,464 square foot site located in Alsip, Worth Township, Cook County. The subject is classified as a class 2-11 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 evidence disclosing the subject property was purchased by Nov Investments, LLC from the sellers, "Chicago Title Land Trust Company as Successor in Trust to First National Bank of Evergreen Park as Trustee under Trust Agreement dated April 17, 1971 and known as Trust No. 2212" on September 14, 2018 for a price of \$239,000. The appellant completed Section IV – Recent Sale Data further disclosing the sale did not involve family

members or related corporations; the subject was sold by Teninga-Bergstrom, who is a realtor with Teninga-Bergstrom Realty, the property was advertised for sale in a Multiple Listing Service (MLS) on July 11, 2018 for approximately 2 months, and the sale was not due to a foreclosure action or using a contract for deed. To document the sale, the appellant submitted copies of the master statement disclosing a realtor commission was paid to Teninga-Bergstrom Realty, an unidentified printout describing a trustee's deed recorded for the transfer from the seller to the buyer, and Internet printouts from Redfin and realtor.com pertaining to the sale of the property. Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,927. The subject's assessment reflects a market value of \$369,270 or \$60.94 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 submitted information on three comparable sales with the same neighborhood code as the subject. The comparables have sites ranging in size from 10,150 to 11,000 square feet of land area that are improved with class 2-11, multi-family buildings of masonry exterior construction of 3,520 or 4,928 square feet of building area. The comparables are either 45 or 46 years old and have basements, each of which are finished with a recreation room or an apartment. One comparable has central air conditioning and a two-car garage. The comparables sold from August 2015 to October 2016 for prices ranging from \$240,000 to \$305,000 or from \$60.88 to \$86.65 per square foot of building area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 sale of the subject property in September 2018 for \$239,000. The evidence in the record demonstrated the sale had elements of an arm's-length transaction. The evidence disclosed the parties to the transaction were not related, the property was sold using a realtor, the property was advertised for sale on the open market in an MLS listing for approximately two months, a commission was paid to Teninga-Bergstrom Realty, and the sale was not due to a foreclosure action or using a contract for deed. The Board finds the purchase price of the subject property is below the market value of \$369,270 as reflected by the property's assessment. The Board also finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction and the suggested comparable sales presented by the board of review do not overcome the arm's-length sale of the subject. The Board gives less weight to the board of review three comparable sales due to their

considerably smaller building sizes and older 2015 and 2016 sale dates that occurred less proximate in time January 1, 2018 assessment date at issue for this appeal.

Based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price 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.



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Chairman



\_\_\_\_\_  
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 21, 2023



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Steve Novak, by attorney:  
William I. Sandrick  
Sandrick Law Firm, LLC  
16475 Van Dam Road  
South Holland, IL 60473

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602