



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

APPELLANT: Pavel Duszczyk  
DOCKET NO.: 18-48686.001-R-1  
PARCEL NO.: 14-31-321-059-0000

The parties of record before the Property Tax Appeal Board are Pavel Duszczyk, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, 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 **No Change** 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:** \$5,482  
**IMPR.:** \$72,583  
**TOTAL:** \$78,065

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, townhome dwelling of masonry construction with 2,181 square feet of living area. The building is 19 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 1,205 square foot site and is located in Chicago, West Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant indicated that their cause of action was based on a contention of law and assessment inequity. In support of this, the appellant submitted a sales analysis indicating the subject was overvalued. In support of this argument the appellant submitted information on 9 comparable sales. The comparable properties sold between July of 2015 and August of 2018. The comparable properties ranged: in price between \$733,500 to \$855,000; in living area square

footage between 1,852 to 2,371; and in sale price per square foot between \$335.30 to \$409.02, including land. In addition, the appellant included a chart listing an allocated sale price for each comparable based on the average price per square foot of all recent sales in the subject's townhome development. A 5% personal property deduction was applied to the unit's allocated sales price to arrive at a sale price much lower than the subject's actual sale price. The appellant then applied a 7.85% median level of assessment factor to arrive at a requested assessment for the subject of \$60,300.

The appellant also submitted evidence that the subject was purchased in May 2015 for \$740,000, or \$339.29 per square foot, including land. The property was transferred via Warranty Deed between unrelated parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,065. The subject's assessment reflects a market value of \$780,650 or \$357.93 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four sale comparables which are all located within a quarter mile of the subject. The board of review provided a date of sale for the subject property of 2015. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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)).

A contemporaneous sale between parties dealing at arms-length is not only relevant to the question of fair cash market value, (see *People ex rel. Korzan v. Chicago, Burlington Quincy*

*Railroad Co.* 32 Ill.2d 554 and *People ex rel. Musso v. Chicago, Burlington Quincy Railroad Co.* 33 Ill.2d 88,) but would be practically conclusive on the issue of whether an assessment was at full value. Some information necessary to resolve whether this sale was an arms-length transaction is not present in the record, including the manner and length of time the property was on the market. Nevertheless, the Board will give some weight to this sale but will not consider it to be conclusive as to the subject's market value.

In determining the fair market value of the subject property, the Board finds the best evidence to be the sale of the subject property in May 2015 for \$740,000 as well as all the sale comparables submitted by the appellant and the board of review's sale comparables #3 and #4. The board of review's comparables #3 and #4 are nearly identical in characteristics and sales date and support the assessment amount.

The Board gives little weight to the appellant's sales analysis as it utilized an average sale price based on the aggregate sales of 10 units in the subject's townhome development, including the sale of the subject, plus an unsupported personal property deduction and a level of assessment below the statutory level of 10%.

Additionally, the Board gives little weight to the board of review comparable #1 as the date of sale listed is 2013 and therefore, too remote in time. The Board also gives little weight to the board of review's comparable #2 as it did not provide sales data from the most recent sale in July 2018.

Based on this record, the appellant has failed to prove by a preponderance of the evidence that the subject is overvalued and no assessment reduction is warranted. The best comparables in the record sold for between \$335.30 and \$409.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$780,650 or \$357.93 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. This is within the range established by the best comparables in the record.

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4<sup>th</sup> Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); *Walsh*, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant argued the Board of Review's application of the Cook County Real Estate Classification Ordinance level of assessment for Class 2 properties levied at 10% is inequitable. The appellant based that argument on the Department of Revenue's sales-ratio study for 2017 which shows the median level of assessment for residential property in West Chicago Township was actually 7.85%. In Cook County appeals involving residential property with six or fewer units a Board regulation allows the submission of the Department of Revenue's sales ratio studies of Class 2 residential property as evidence, but only if studies for the three years preceding the applicable tax year are submitted. *See* 86 Ill. Admin. Code §1910.50(c)(2)(A). The Board finds the appellant did not meet the requirements of this provision because only the 2017 sales-ratio study was submitted. Furthermore, this appeal involves 2018 property taxes, not 2017 taxes. Accordingly, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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

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: January 17, 2023



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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