



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

APPELLANT: Dariusz Derewonko
DOCKET NO.: 19-29993.001-R-1
PARCEL NO.: 12-25-403-006-0000

The parties of record before the Property Tax Appeal Board are Dariusz Derewonko, the appellant; 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: \$2,812
IMPR.: \$28,749
TOTAL: \$31,561

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

For the reasons explained below, the Property Tax Appeal Board finds that it lacks jurisdiction over this appeal, and it is dismissed as untimely.

Findings of Fact

The subject property consists of a 13-year-old, two-story, single-family dwelling of masonry construction with 2,062 square feet of living area. Features of the home include a partial basement utilized as a recreation room, central air conditioning and a 1.5-car garage. The property has a 3,125 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-78 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 information on three comparable sales, including printouts from real estate websites. The comparable properties sold between March 2013 and January 2015. The comparable properties ranged: in price between \$240,000 to \$260,000; in living area square footage between 2,062 to 2,106; and in sale price per square foot between \$113.96 to \$126.09, including land. The appellant also submitted a copy of a Board decision regarding the subject's assessment for the 2018 tax year in which the Board found that the correct assessed valuation was \$24,744. That Board issued that decision in case number 18-22353.001-R-1 on January 21,

2020. The appellant's incomplete appeal petition was submitted on February 18, 2020, with a complete copy submitted on July 7, 2020. Although the petition stated that the appellant sought a reduction of the subject property's assessed valuation from \$31,561 to \$24,744, a note was enclosed in which the appellant asked the Board for a direct appeal with a request to apply the 2018 decision to 2019, which would result in an assessed valuation of \$24,744.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,278. The subject's assessment reflects a prorated market value of \$302,780 or \$146.84 per square foot of living area, 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 suggested sales comparables. All were improved with a two-story, single-family dwelling of masonry construction. The improvements ranged: in age from 13 to 20 years old; in size between 2,054 and 2,281 square feet of living area; and in sale price per square foot of \$152.76 to \$205.41, including land.

Conclusion of Law

Appellant appears to rely on this direct appeal provision of section 16-185 of the Illinois Property Tax Code (35 ILCS 200/16-185) as a basis for the Board to assert jurisdiction. The relevant language of that provision states:

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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 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 decision for such subsequent year or years directly to the Property Tax Appeal Board.

35 ILCS 200/16-185. Here, the taxpayer submitted his appeal of the subject's 2019 assessment within 30 days of the Board decision reducing the subject's 2018 assessment. Because 2018 and 2019 are not in the same general assessment period in Leyden Township, however, section 16-185 does not confer jurisdiction upon the Board to review the taxpayer's appeal from the 2019 assessment.

That leaves section 16-160 of the Illinois Property Tax Code (35 ILCS 200/16-160) as the only remaining potential source of jurisdiction. Under that provision, in a county like Cook with more than 3,000,000 inhabitants, a taxpayer ordinarily must file an appeal from a board of review decision within 30 days after notice of the decision or within 30 days after the date the board of review transmits to the county assessor its final action on the township in which the subject property was located, whichever is later. Id. But the appellant presented no evidence that he even appealed the 2019 assessment to the board of review, even though the Board requested that

appellant submit a copy of the board of review's decision when it notified appellant that the appeal was incomplete. Therefore, the Board has no jurisdiction to consider this appeal, and it must be dismissed.

Even if the Board had jurisdiction, the appellant would not be entitled to a reduction of the 2019 assessment. 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.

The Board finds the best evidence of market value to be all of the board of review's comparables. These comparables sold for prices ranging from \$152.76 to \$205.41 per square foot of living area. The subject's assessment reflects a market value of \$146.84 per square foot of living area which is below the range established by the best comparable sales in this record. These comparables were given more weight due to their construction, design, age, amenities and/or location. The sales comparables relied upon by the appellant are too remote in time to provide an accurate basis for comparison, despite the properties themselves being physically similar. Based on this evidence the Board finds 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



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: June 27, 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

AGENCY

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