



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

APPELLANT: Tadeusz Sciupider
DOCKET NO.: 19-31271.001-R-1
PARCEL NO.: 09-36-108-060-1021

The parties of record before the Property Tax Appeal Board are Tadeusz Sciupider, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, 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 **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: \$1,073
IMPR.: \$8,996
TOTAL: \$10,069

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 2019 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 single condominium unit, in a 27-unit, residential condominium building situated on a 22,410 square foot parcel of land. The building is 61 years old. The subject unit has a 3.55% ownership in the common elements. The property is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's Residential Appeal indicated "contention of law" as the basis of their appeal. The appellant analyzed two comparable sales from within the same building as the subject property that were sold on June 1, 2017, (PIN 09-36-108-060-1015) and March 1, 2018 (PIN 09-36-108-060-1023). The appellant indicated that these two sales consisted of "all sales of residential condos (class 2-99) occurring since 2016 on mast parcel 09-36-108-060-XXXX, excluding nominal sales which recently sold for \$1." The appellant then took the sale price from these two

properties and subtracted 15% for personal property to reach an “adjusted sale amount.” The appellant provided no evidence, statutory authority, or case law to justify, support, or explain this reduction. The appellant then divided the assessed value by the “adjusted sale amount” to determine a “sales ratio.” The appellant then found the mean value of the two ratios to determine the “average ration” of 10.86%. The appellant’s argument then unfolds like this:

“[T]he Cook County Assessor’s Office on average has been assessing said residential condominiums at 10.86% of their fair market value in violation of the Cook County Classification Ordinance. To ensure that the properties identified by the PINs under appeal are being assessed at 10% of their estimated fair market value, an adjustment factor of 92.11% should be applied [sic] the PIN as indicated above.”

Based on this argument the appellant requested the assessment be reduced to \$9,274.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject property being \$10,069. The subject's assessment reflects a market value of \$100,690 when using 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on a condominium analysis. The board of review’s condominium analysis consisted of the sale of five properties from the mast parcel 09-36-108-060-XXXX, sold between July 2017 and December 2019, for prices between \$82,500 and \$184,000.¹ The board of review uses these sales to determine a total consideration of \$610,500 for 18.325% of the interest of units sold. They then extrapolated that the full market value of the units in the building would \$3,331,514. Applying the 10% assessment level under the Cook County Real Property Assessment Classification Ordinance, the full assessed value of the units of the building is \$333,151. Multiplying this assessed value by the subject property’s 3.55% ownership in the common elements you get a value of \$11,826, which is hirer than the assessed value of \$10,069. Based on this the board of review requests that the assessment not be reduced.

No rebuttal evidence was submitted by the appellant.

Conclusion of Law

The appellant raised a contention of law asserting that the Cook County Classification Ordinance was violated and that adjustments should be made to the assessed value based on the appellant’s calculations. When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). 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 provided no evidence, statutory authority, or case law to justify, support, or explain their methodology or their calculations. The same is said with their reduction of 15% for “personal property.” The appellant did not supply any documentary evidence supporting their

¹ The board of review’s sales include the two PINs used by the appellant along with 09-36-108-060-1003, 09-36-108-060-1008, and 09-36-108-060-1025.

assumption that personal property amounted to 15% of the consideration of the two sales used in their analysis or that personal property must be reduced from a sale.

Therefore, the Board finds that the best evidence of market value is the unadjusted sales comparables. The board of review's analysis, which includes both sales used in the appellant's analysis, has five unadjusted comparable sales in their condominium analysis. Based on the best evidence, the fair market value of the subject property is \$118,260. Using the 10% level assessment for the Cook County Classification Ordinance, the subject's assessed value would be \$11,826, which is higher than the currently assessed amount of \$10,069. Accordingly, the appellant did not prove by preponderance of the evidence that the subject property was overvalued and a reduction in the subject's assessment to the appellant's request 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: April 16, 2024



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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