



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

APPELLANT: Martin Stachura  
DOCKET NO.: 19-35823.001-R-1  
PARCEL NO.: 16-01-407-050-1001

The parties of record before the Property Tax Appeal Board are Martin Stachura, 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:** \$3,484  
**IMPR.:** \$49,685  
**TOTAL:** \$53,169

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 is a condominium unit in a building with three units. The building is 11 years old, and it occupies a 2,871 square foot site. The unit has three bedrooms, seven total rooms, three full bathrooms, and a fireplace. It is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as a basis for this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject condominium unit was purchased on March 23, 2017, for a price of \$397,000. The evidence included the settlement statement for the transaction and responses to some of the questions about the sale in Section IV of the appeal petition. The appellant's original appeal petition was rejected because appellant did not answer a question about how long the property was advertised for sale prior to the subject

unit's 2017 sale, and appellant was warned that a failure to answer this question would result in dismissal of the appeal. Appellant then submitted another petition that still left this question unanswered. Although appellant attached MLS information to the amended petition, that information related to the 2012 sale of the subject unit, not the 2017 sale. The appellant requested a reduction in the subject's assessment to \$39,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,169. The subject's assessment reflects a market value of \$531,690, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of \$49,685.

In support of its contention of the correct assessment the board of review submitted its Condominium Analysis Results for 2019 regarding the subject property. Relying on the 2017 sales of each unit in the subject's building, the board of review determined that the value of the entire building and common areas was \$1,117,000. The subject unit represented a 47.6% ownership interest in the common elements, so its value was \$531,692 under this analysis.

### **Conclusions of Law**

The basis for this appeal is overvaluation. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is warranted.

The appellant presented evidence that the subject property was sold on March 23, 2017, for a price of \$397,000. The appellant filled out Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that the parties to the transaction were not related family members or corporations, the property was sold by the owner, the property had been advertised on the open market by Multiple Listing Service, and the sale did not result from a foreclosure. The appellant never answered the question in Section IV of the appeal petition about how long the property was advertised for sale before the 2017 sale. The MLS listing attached to the amended appeal petition did not provide the answer because that listing related to the 2012 sale of the subject unit, not the 2017 sale upon which the appellant relies. The appellant submitted a copy of the settlement statement from the transaction.

The Board's task in this case is to determine the correct assessment of the subject property. See 35 ILCS 200/16-180. Under Illinois law, real property must be valued at its fair cash value, meaning the price that would be paid for it at a fair, voluntary sale where the buyer and seller are both ready, willing, and able to buy and sell, but neither is compelled to do so. Bd of Educ of Meridian Community School Dist. No. 223 v. Ill. Property Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36. A contemporaneous sale of the subject property between parties dealing at arms-length is practically conclusive on the issue of whether an assessment reflected the fair cash market value of the property. Gateway-Walden LLC v. Pappas, 2018 IL App (1<sup>st</sup>) 162714, ¶ 33.

The appellant's repeated failure to disclose how long the property was advertised for sale before the 2017 sale raises questions about whether the subject was exposed to the market before the 2017 sale. The board of review's Condominium Analysis for 2019, which was based on 2017 sales of all three units in the subject's building, supports a higher value that is consistent with the assessment. The Board finds that the best evidence of the subject's market value is the Condominium Analysis of 2019, which takes into account the subject's 2017 sale, but also includes data from recent sales of the other units in the subject building. That analysis supports the subject's assessment. Accordingly, a reduction in the subject's assessment is not 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.



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: \_\_\_\_\_

January 21, 2025



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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