



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

APPELLANT: Halina Kociubinski  
DOCKET NO.: 19-38243.001-R-1  
PARCEL NO.: 12-02-101-033-0000

The parties of record before the Property Tax Appeal Board are Halina Kociubinski, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, 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 **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:** \$5,610  
**IMPR.:** \$51,390  
**TOTAL:** \$57,000

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 two-story, single-family dwelling of frame and masonry construction with 3,100 square feet of living area. The building is 50 years old. Features of the home include a full basement utilized as a recreation room, central air conditioning and a two-car garage. The property has a 6,600 square foot site and is located in Park Ridge, 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 an appraisal estimating the subject property had a market value of \$570,000 as of January 1, 2019. The appraisal relied on the sales comparison approach, and it contained information on six comparable sales. The comparable properties sold between April 2017 and October 2018. The comparable properties ranged: in price between \$515,000 to \$655,000; in size

between 2,564 to 3,950 square feet of living area; and in sale price per square foot between \$165.82 to \$228.16, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$66,913. The subject's assessment reflects a market value of \$669,130 or \$215.85 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 three sales comparables. The comparable properties sold between June 2018 and July 2019. The comparable properties ranged: in price between \$720,000 to \$805,000; in size between 2,786 to 3,718 square feet of living area; and in sale price per square foot between \$201.72 to \$258.44, including land.

In written rebuttal, the appellant argued the lack of detailed information by the board of review as to both the subject property and the comparables. Additionally, the appellant argued that the board of review's data is unadjusted raw sales data as compared to the analysis provided in the appraisal. The appellant reaffirmed the request for an assessment reduction to \$57,000.

### **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.

As a threshold matter, the Board finds by a preponderance of the evidence that the subject dwelling has 3,015 square feet of living area. This finding is based upon the statements in the appraisal stating that this was the living area square footage, the sketch showing the dimensions of the home, and the written description of the measurements used in calculating the square footage. The appraiser who prepared the appraisal report visually inspected the home. In contrast, the board of review's statement on its information grid that the home has 3,100 square feet of living area is not supported by anything else in the board of review's submissions.

The Board finds that the best evidence of the subject's market value is the appraisal submitted by the appellant. That appraisal employed the sales comparison approach, relying upon recent sales of six suggested comparable properties. The appraisal stated that the sale prices of the suggested comparable properties were adjusted to account for differences between them and the subject, and the appraiser determined that the subject's market value was \$570,000. In contrast, the board of review's evidence consists of unadjusted sales data from the board of review's suggested comparables, which are not similar to the subject in regard to exterior construction, age and/or amenities.

Accordingly, the Board finds the subject property had a market value of \$570,000 as of the assessment date at issue. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is 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:

May 16, 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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