



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

APPELLANT: Zbigniew Luszezewski
DOCKET NO.: 19-51116.001-R-1
PARCEL NO.: 19-35-123-044-0000

The parties of record before the Property Tax Appeal Board are Zbigniew Luszezewski, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. 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 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: \$5,040
IMPR.: \$3,360
TOTAL: \$8,400

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 dwelling of frame construction with 1,788 square feet of living area. The dwelling is 120 years old as of the relevant tax year. The property is situated on a parcel of land with 6,300 square feet, and is located in Lake Township, Cook County. The subject is classified as class 2 property under the Cook County Real Property Assessment Classification Ordinance. It is not owner-occupied.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was transferred to the appellant from The Hamlin Group, LLC. The property was sold "as is" with the intent to rehab by the appellant, an Illinois realtor. It was sold, on February 6, 2018 for a price of \$84,000 in a cash transaction. In support the appellant provided the Settlement Statement as well as the Warranty Deed. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its Notes on Appeal disclosing the subject's current assessed value of \$18,579. The subject's assessment reflects a market value of \$185,790, or \$103.91 per square foot of living area, including land, when applying the statutory level of assessment of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review also submitted information on four sale comparables, all of which reflected equity data. The comparables sold between July 2018 and July 2019 for sale prices ranging from \$151.29 to \$189.64 per square foot, including land. The grid sheet also reflected the sale of the subject in February 2018 for \$84,000, or \$46.98 per square foot, including land. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in February 2018 for a price of \$84,000. Although this purchase price reflects a market value well below the board of review's comparables, the Board believes it is reflective of the subject property's "as is" condition in 2019. Additionally, the appellant indicated the transaction had elements of an arm's-length transaction through the completion of Section IV - Recent Sale Data of the Property Tax Appeal Board's residential appeal form. It disclosed that the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market through the Multiple Listing Service. The appellant also submitted evidence in support of the sale including a copy of the Settlement Statement and Warranty Deed.

Based on this record the Board finds the subject property had a market value of \$84,000 as of January 1, 2019. Since market value has been determined, the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10% shall apply. A reduction in the subject's assessment commensurate with the appellant's request is therefore appropriate.

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:

August 22, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Zbigniew Luszezewski, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
53 W. Jackson Blvd.
Suite 1622
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602