



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

APPELLANT: Przemyslaw & Malgorzata Pawlik
DOCKET NO.: 19-52071.001-R-1
PARCEL NO.: 06-24-114-062-0000

The parties of record before the Property Tax Appeal Board are Przemyslaw & Malgorzata Pawlik, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$3,717
IMPR.: \$10,667
TOTAL: \$14,384

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 34-year-old, two-story, single-family dwelling of frame construction with 1,021 square feet of living area. Features of the home include a slab foundation, central air conditioning, a fireplace and a one-car garage. The property has a 3,813 square foot site and is located in Streamwood, Hanover Township, Cook County. The subject is classified as a class 2-95 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 four comparable sales. The comparable properties sold between August 2017 and December 2018. The comparable properties all contained 1,116 square feet of living area and ranged: in price between \$114,000 to \$145,500 and in sale price per

square foot between \$102.15 to \$130.38, including land. Based on this evidence, appellant requested a reduction in the subject's assessment to \$10,430.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,384. The subject's assessment reflects a market value of \$143,840 or \$140.88 in market value 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 four suggested sales comparables, all of which are located within a block of the subject property. The comparables sold between June 2017 and December 2018 and ranged in price between \$151,500 to \$159,000 and between \$148.38 to \$155.73 in sale price per square foot, land included.

In rebuttal, the appellant argued that the board of review's four suggested comparable properties were in the same homeowner's association as the subject. The appellant argued that the board of review's reliance on its four suggested properties was contrary to the holding in Pace Realty v. Property Tax Appeal Bd., 306 Ill. App. 3d 718 (2nd Dist. 1999), because those properties received the same assessment as the subject as part of the same homeowner's association. The appellant argued that, as a matter of law according to Pace Realty, these suggested properties should not be considered by the Board to determine assessment inequity of the subject. The appellant reaffirmed the request for an assessment reduction.

The matter was set for a hearing before an Administrative Law Judge on March 26, 2024. On March 26, 2024, however, the parties entered into a written agreement to waive the hearing and have the matter decided on the evidence that had been submitted.

Conclusions of Law

The taxpayer asserts that 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 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 did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

This Board determines that Pace Realty is inapplicable. The appellant's basis for appeal is comparable sales, not assessment equity. Pace Realty is applicable in an assessment equity case. Here, where the issue is overvaluation, townhomes that sold in the subject's own association can be the best indicator of the subject property's valuation. Appellant's own brief refers to Pace Realty's holding, finding it erroneous to rely on an assessment of identical row houses to self-validate the assessment of another. This situation is distinguishable in that appellant is not appealing based on assessment, but rather overvaluation.

The Board concludes that the best evidence of the subject's market value is the board of review's comparables #1 through #4. Like the subject property, these comparables are nearly identical to the subject property in construction, design, characteristics, amenities and location. These comparables sold between June 2017 and December 2018, for amounts ranging from \$148.38 to \$155.73 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$143,840, land included, or \$140.88 per square foot of living area, which is below the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has not established by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that a reduction in the subject's assessment on this basis 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 18, 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

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

APPELLANT

Przemyslaw & Malgorzata Pawlik, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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