



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

APPELLANT: Wieslaw Kapusniak  
DOCKET NO.: 19-54224.001-R-1  
PARCEL NO.: 03-14-100-007-0000

The parties of record before the Property Tax Appeal Board are Wieslaw Kapusniak, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$8,546  
**IMPR.:** \$15,730  
**TOTAL:** \$24,276

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 69-year-old one-story, single-family dwelling of frame construction with 1,428 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 42,732 square foot site and is located in Wheeling, Wheeling Township, Cook County. The property is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-44483.001-R-1. In that appeal the Property Tax Appeal Board issued a decision

lowering the total assessment of the subject property to \$15,500 based on the evidence submitted by the parties.

Additionally, the appellant contends overvaluation as a basis of the appeal. In support of this argument the appellant submitted information on six comparable sales. The comparable properties sold between April 2018 and July 2019. The comparable properties ranged: in price between \$142,000 to \$250,000; in living area square footage between 1,254 to 1,492; and in sale price per square foot between \$113.24 to \$171.47, including land. Based on this evidence, appellant alternately, requested a reduction in the subject's assessment to \$19,772.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,578. The subject's assessment reflects a market value of \$345,780 or \$242.14 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 written rebuttal, the appellant argued that the board of review's three suggested comparable properties should be given less weight because there were better comparables from which to choose. Additionally, the appellant advocated that this Board utilize a median price per square foot analysis. In support of this argument the appellant submitted: a grid with a side-by-side comparison of both parties comparables and a grid depicting which comparable properties from each party this Board should consider. The appellant reaffirmed the request for an assessment reduction.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). 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 Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should not be carried forward to the tax year at issue.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, *shall remain in effect for the remainder of the general assessment period* as provided in Sections 9-215 through 49319.001-R-1, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of

the Property Tax Appeal Board is reversed or modified upon review. (Italics added)

The Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year. However, the 2018 and 2019 assessment years are not within the same general assessment period. For this reason, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted on this basis.

However, the appellant also 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 did meet 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 appellant's comparables #1, #2 and #5. These comparables sold for prices ranging from \$115.62 to \$171.47 per square foot of living area. The subject's assessment reflects a market value of \$242.14 per square foot of living area which is above the range established by the best comparable sales in this record. The subject property is most similar to appellant's comparable #5 in design and size; while the sale comparables provided by the board of review are in a different city than the subject property. Based on this evidence the Board 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:

April 18, 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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