



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

APPELLANT: Vigilante Holdings, LLC  
DOCKET NO.: 19-54521.001-R-1  
PARCEL NO.: 16-31-114-011-0000

The parties of record before the Property Tax Appeal Board are Vigilante Holdings, LLC,<sup>1</sup> the appellant, by attorney Abby L. Strauss, of Schiller Law 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:** \$2,500  
**IMPR.:** \$16,400  
**TOTAL:** \$18,900

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board (PTAB) pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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, mixed-use building of frame and masonry exterior construction with 2,794 square feet of building area. The building is approximately 106 years old, has an unfinished basement, and a two-car garage. The property has a 3,125 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law as the basis of the appeal on the Residential Appeal petition. The appellant through legal counsel filed a direct appeal pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) following a final decision of the PTAB for the 2018 tax year under Docket No. 18-23345.001-R-1. In the 2018 appeal, the PTAB rendered a

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<sup>1</sup> For purposes of this record, the name of the appellant was modified during the course of this appeal with a pleading filed on May 12, 2022.

decision lowering the subject's assessment to \$18,900 based on the weight of the evidence to reflect the subject's sale on January 6, 2016 for a purchase price of \$189,000. In support of this appeal, the appellant's attorney partially completed Section IV – Recent Sale Data of the appeal petition and submitted copies of the 2018 PTAB final decision and settlement statements of the subject's sale. The evidence disclosed that Vigilante Holdings LLC purchased the subject property from the sellers, Krzysztof and Agata Rutkowski using a contract for deed, the parties to the transaction were not family members or related corporations, the subject property was advertised for sale in the multiple listing service for an undisclosed period of time, and the property was sold by a realtor with real estate commissions paid to both Re/Max Properties Northwest and G&M Real Estate Corp. Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the purchase price.

On May 5, 2022, the appellant's attorney provided a written motion to the PTAB to change the name of the appellant of record from James Macchione, as initially filed on the Residential Appeal petition, to Vigilante Holdings LLC.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,394. The subject's assessment reflects a market value of \$243,940 or \$87.31 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In the Notes on Appeal, the board of review also reported that 2017 was the first year of the general assessment year for Berwyn Township and included the following notation: "SALES. SALE WAS OUT OF A FORECLOSURE. COMPS ARE LIMITED. SALE BELOW SUPPORT CURRENT AV." In addition, the board of review provided a screen printout from the Cook County Clerk's Office of the recorded documents for the subject property depicting a *lis pendens foreclosure* was recorded on 4/6/2012 that was prior to a deed recorded on 7/18/2014 and a warranty deed recorded on the subject's sale date of 1/6/2016.

In support of its contention of the correct assessment, the board of review confirmed the subject's sale date and price and submitted information on one comparable sale located within the same neighborhood code as the subject. The comparable has a 5,175 square foot site that is improved with a class 2-12, two-story building of frame and masonry exterior construction with 3,043 square feet of building area. The building is 75 years old, has an unfinished basement, central air conditioning and a 1.5-car garage. The comparable sold in November 2018 for \$249,000 or \$81.83 per square foot of building area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a rebuttal letter, the appellant's counsel argued the subject's sale in 2016 was not a foreclosure purchase as indicated by the board of review. The appellant also submitted a copy of the same screen printout from the Cook County Clerk's Office noting that the previous owner had purchased the property in foreclosure two years prior to the subject's sale in January 2016. The board of review did not refute or submit additional evidence in response to the appellant's rebuttal. As a result, the Board will not consider in its final analysis the board of review's claim that the subject's 2016 sale was due to a foreclosure or compulsory sale as the evidence submitted by the parties indicates the subject's foreclosure sale was a much older sale that had occurred in April 2012 and the board of review did not refute or submit any other documentation to support this claim.

### Conclusion of Law

As an initial matter regarding the appellant's attorney's request to have the Board's 2018 final decision carried forward to the tax year 2019, the Board finds the subject property is not subject to the "rollover" provision as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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 9-225, 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. . . . [Emphasis added.]

The Board finds the evidence disclosed the subject property was the subject matter of an appeal before the PTAB for the 2018 tax year under Docket No. 18-23345.001-R-1 in which a decision was issued to reflect the purchase of the subject on January 6, 2016 for a price of \$189,000. However, the Board further finds the appellant's attorney did not provide any evidence showing the subject is an owner-occupied residence. Furthermore, the attorney filed a motion to change the name of the appellant for this appeal to "Vigilante Holdings LLC," or a limited liability company, which further detracts from the possibility that the subject is "owner-occupied."

Alternatively, the appellant's counsel contends the market value of the subject property is not accurately reflected in its assessed valuation with respect to its purchase price. 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 only credible market value evidence in the record included the sale of the subject property and one comparable sale provided by the board of review. The Board gives less weight to board of review comparable #1 as it is more than 30 years newer than the 106-year-old age of the subject building. Furthermore, as a general proposition one board of review comparable sale does not by itself provide sufficient evidence to establish the market value of the subject in contrast to the sale of the subject within three years of the lien date.

As a result, the Board finds the most credible evidence of the subject's market value in the record to be the sale of the subject property in January 2016 for a price of \$189,000. The appellant provided supplemental evidence to demonstrate the sale had elements of an arm's-length transaction. The appellant disclosed the parties to the transaction were not related individuals or corporations, the property was advertised for sale using a multiple listing service and was sold by

a realtor with real estate commissions that were paid to two entities. The appellant's evidence included copies of the 2018 final decision by PTAB, settlement contract, and a computer screen print from the Cook County Clerk's Office containing a history of the recorded documents for the subject property. The Board finds the subject's purchase price of \$189,000 falls below the market value reflected by the subject's assessment of \$243,940. Based on this record, the Board finds a reduction in the subject's assessment to reflect the sale price is warranted based upon the Cook County Real Property Assessment Ordinance level of assessment for Class 2 property of 10% and procedural rule 86 Ill.Admin.Code §1910.50.

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:

October 17, 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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