



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

APPELLANT: Dariusz Ignas
DOCKET NO.: 20-20029.001-R-1
PARCEL NO.: 23-27-202-013-0000

The parties of record before the Property Tax Appeal Board are Dariusz Ignas, the appellant, by attorney Dariusz Wator, of Wator & Zac, LLC in Palos Hills; 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: \$13,972
IMPR.: \$24,328
TOTAL: \$38,300

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 2020 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 1-story dwelling of frame exterior construction with 1,869 square feet of living area. The dwelling is approximately 46 years old. Features of the home include a basement with finished area, central air conditioning, and a 2-car garage. The property has a 42,993 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant completed Section VI of the appeal petition disclosing the subject was purchased on April 22, 2019 for a price of \$383,000 (described as \$120,000 for land and \$263,000 for building(s)). The appellant further disclosed construction at the subject property is ongoing, and no occupancy permit has been issued.

The appellant submitted a brief contending the subject was purchased at a judicial sale and was vacant and unfit for occupancy at that time due to condition issues and building code violations. The appellant asserted the subject is being renovated and construction is expected to be complete in May or June 2021. The appellant submitted photographs of the subject dated January 8, 2021, depicting ongoing renovations, and a copy of a building permit issued July 22, 2019, which was to expire on December 20, 2020 and was extended to June 19, 2021. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$38,300, which would reflect the April 2019 purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$41,947. The subject's assessment reflects a market value of \$419,470 or \$224.44 per square foot of living area, land included, when using the level of assessments 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 equity comparables located within the same assessment neighborhood code as the subject. Based on this evidence, the board of review requested the subject's assessment be sustained.

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 only evidence of market value to be the purchase of the subject property in April 2019 for a price of \$383,000. The appellant asserted this sale was a judicial sale and the subject was uninhabitable at the time of purchase. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the April 2019 sale, to refute the contention that the purchase price was reflective of market value, or to refute the appellant's arguments regarding the condition of the subject property at the time of purchase. The Board finds the equity comparables presented by the board of review are not responsive to the appellant's overvaluation argument. Based on the limited record, the Board finds the subject property had a market value of \$383,000 as of January 1, 2020. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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 21, 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

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