



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

APPELLANT: Jan Trojaniak  
DOCKET NO.: 20-20976.001-R-1  
PARCEL NO.: 23-24-100-151-0000

The parties of record before the Property Tax Appeal Board are Jan Trojaniak, the appellant; 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:** \$6,000  
**IMPR.:** \$5,750  
**TOTAL:** \$11,750

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 one-story dwelling of frame exterior construction with 966 square feet of living area. The dwelling is approximately 65 years old and has a full unfinished basement. The property has a 74,139 square foot site and is located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information pertaining to the sale of the subject property. The appellant completed Section IV of the residential appeal petition disclosing the property was purchased from Nancy Claussen (the seller) on July 23, 2020 for \$117,500. The appellant further reported the sale did not involve family members or related corporations; the subject was sold by Steve Jasinski, a realtor with

Baird and Warner, and advertised in a Multiple Listing Service (MLS) for a period of 174 days. To document the sale, the appellant submitted copies of MLS computer printout and the settlement statement disclosing commissions paid to Baird and Warner and Prospect Equities. Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect its purchase price of \$11,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,637. The subject's assessment reflects a market value of \$296,370 or \$306.80 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property 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 comparable sales located in the same neighborhood code as the subject. The comparables have sites that range in size from 5,380 to 6,250 square feet of land area and are improved with class 2-02, 1-story or 1.5-story dwellings of frame exterior construction that range in size from 768 to 926 square feet of living area and are 67 or 68 years old. Three comparables each have central air conditioning and either a 1.5-car or a 2-car garage. The properties sold from December 2017 to December 2020 for prices that range from \$161,000 to \$204,000 or from \$209.64 to \$242.26 per square foot of living area, land included. The board of review also affirmed the sale price of the subject property as reported by the appellant for the 2020 calendar year. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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.

In support of the arguments before the Property Tax Appeal Board, the appellant submitted evidence regarding the sale of the subject property and the board of review submitted four comparable sales. The Board gives less weight to the board of review comparable sales due to differences from the subject in lot size, foundation type, design, and/or a garage, in which the subject lacks a garage. Additionally, the Board further finds the comparable sales submitted by the board of review do not overcome the subject's arm's-length sale price.

The Board finds the best evidence of market value to be the sale of the subject property in July 2020 for \$117,500. The evidence in the record demonstrated the sale had the elements of an arm's-length transaction and that the sale occurred proximate in time to the January 1, 2020 valuation date at issue for the subject property. The evidence disclosed the parties to the transaction were not related, the property was sold using a realtor, the property was advertised for sale with an MLS on the open market for approximately 174 days, and that real estate commissions were paid. Additionally, the board of review did not present any evidence to

challenge the arm's length nature of the transaction or to refute the appellant's contention that the purchase price was reflective of market value.

Based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price commensurate with the appellant's request is warranted.

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:

November 22, 2022



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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