



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

APPELLANT: Mieczyslaw Bobek
DOCKET NO.: 20-29056.001-R-1
PARCEL NO.: 19-31-406-111-0000

The parties of record before the Property Tax Appeal Board are Mieczyslaw Bobek, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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: \$6,552
IMPR.: \$43,908
TOTAL: \$50,460

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 2-story dwelling of masonry exterior construction with 4,205 square feet of living area.¹ The dwelling is approximately 17 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 3-car garage. The property has an approximately 11,670 square foot site and is located in Burbank, Stickney Township, Cook County. The property is a class 2-08 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 an appraisal estimating the subject property had a market value of \$430,000

¹ The Board finds the best evidence of the subject's dwelling size was found in the appellant's appraisal which included a detailed sketch with area calculations. Additional descriptive details were drawn from the appraisal where appraiser performed an interior and exterior inspection.

as of January 1, 2020. The appraisal was prepared by Lilie Toshev, a Certified Residential Real Estate Appraiser. The property rights appraised were fee simple. The intended use of the retrospective appraisal was to estimate the market value of subject property for ad valorem. The appraiser considered the subject property was in good overall condition with no immediate repairs. The appraiser disclosed the subject property was listed for sale on the open with a current asking price of \$644,900 and an original asking price of \$649,900. The subject property has been on the open market for more than 150 days. The average market time of new(er) constructed, single-family dwellings is 1-3 months.

In estimating the value of the subject property, the appraiser developed the cost and sales comparison approaches to value. Under the cost approach the appraiser indicated the market value to be \$475,000. Under the sales comparison approach the appraiser provided four comparable sales that are located within .43 of a mile from the subject. The comparables have sites ranging in size from 6,174 to 11,970 square feet of land area and are improved with Traditional or Ranch style dwellings of brick and stone or brick and frame exterior construction ranging in size from 1,873 to 3,642 square feet of living. The dwellings are 4 to 26 years old and have full basements with finished area. Each comparable has central air conditioning and a 2-car or a 3-car garage. The comparables sold from July 2017 to July 2019 for prices ranging from \$355,000 to \$461,000 or from \$126.58 to \$224.24 per square foot of living area, including land. After considering adjustments to the comparables for differences when compared to the subject, the appraiser arrived at an estimated market value of \$430,000 as of January 1, 2020. Based on this evidence, the appellant requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,545. The subject's assessment reflects a market value of \$695,450 or \$165.39 per square foot of living area, including land, when using 4,205 square feet of living area and applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on one comparable sale² that is located in Burbank and has the same assessment neighborhood code as the subject. The comparable has a 10,800 square foot site that is improved with a 2-story dwelling of frame and masonry exterior construction that is 9 years old with 3,825 square feet of living area. Features include central air conditioning, one fireplace and a 3-car garage. The property sold in March 2020 for a price of \$378,333 or \$98.91 per square foot of living area, including land. Based on this evidence the board of review requests confirmation of the subject's assessment.

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

² The Board finds the board of review did not provide any sale data for comparable #2 and therefore, it cannot be analyzed for the appellant's overvaluation argument.

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 a reduction in the subject's assessment is warranted based on the evidence in the record.

The record contains an appraisal submitted by the appellant and one comparable sale submitted by the board of review to support their respective positions before the Board. As to the appellant's appraisal, the Board gives it less weight as the appraiser used three comparables that sold 17 to 29 months prior to the January 1, 2020 assessment date and are 36% or 55% smaller in dwelling size when compared to the subject. For these reasons, the Board gives less weight to the appraiser's conclusion of value.

The Board finds the best evidence of market value to be appraisal comparable #1 and board of review comparable #1 which sold most proximate in time to the assessment date at issue and are most similar to the subject in dwelling size. Both comparables require upward adjustments for their smaller dwelling sizes when compared to the subject and board of review comparable #1 also requires an upward adjustment for its lack of finished basement area when compared to the subject. These properties sold in July 2019 and March 2020 for prices of \$378,333 and \$461,000 or \$98.91 and \$126.58 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$695,450 or \$165.39 per square foot of living area, including land, which is higher than the two best comparable sales in the record. Furthermore, the appraiser disclosed the subject property has been listed for sale on the open market for over 150 days but has not yet sold. The list price is \$644,900 which is less than the subject's estimated market value reflected by its assessment. After taking into consideration the listing of the subject and the adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and 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

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: _____

July 16, 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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