



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

APPELLANT: Richard Dolejs
DOCKET NO.: 20-32238.001-R-1 through 20-32238.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Dolejs, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **No Change** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-32238.001-R-1	18-02-214-021-0000	2,945	26,832	\$29,777
20-32238.002-R-1	18-02-214-022-0000	2,939	0	\$2,939

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 building of frame and masonry exterior construction with 4,298 square feet of building area. The building is approximately 101 years old. Features of the building include a partial unfinished basement, central air conditioning, and a 3.5-car garage. The property has an approximately 11,768 square foot site and is located in Lyons, Lyons Township, Cook County. The subject is classified as a class 2-12 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 submitted evidence disclosing the subject property was purchased on July 30, 2019 for a price of \$150,000; the parties to the transaction were not related; and the property was sold by the owner and not advertised for sale. To document the sale the appellant submitted the Settlement

Statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant submitted the board of review decision for parcel 18-02-214-022-000 that disclosed a total assessment of \$2,939.

The board of review submitted its "Board of Review Notes on Appeal" reporting a total assessment for the subject parcel 18-02-214-021-0000 of \$29,777. The subject's combined total assessment for both parcels of \$32,716 reflects a market value of \$327,160 or \$76.12 per square foot of building area, land included, when using the level of assessment 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 four comparable sales located within a different assessment neighborhood code as the subject. The comparables are situated on sites ranging in size from 2,873 to 30,012 square feet of land area and are improved with 2-story buildings of masonry exterior construction ranging in size from 3,322 to 3,868 square feet of building area. The buildings are 55 to 63 years old and have partial or full basements, one of which is finished with a recreation room. One comparable has central air conditioning. The comparables sold from March 2017 to September 2019 for prices ranging from \$310,000 to \$630,000 or from \$82.27 to \$173.65 per square foot of building area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave no weight to the subject's sale due to the fact the sale did not have the elements of an arm's length transaction as it was not advertised or exposed on the open market.

The Board finds the board of review submitted four comparable sales to support the subject's assessment. These comparables have varying degrees of similarity to the subject in location, site size, age, building size and features. The comparables sold from March 2017 to September 2019 for prices ranging from \$310,000 to \$630,000 or from \$82.27 to \$173.65 per square foot of building area, including land. The Board gives most weight to board of review comparable #1 which sold for \$410,000 or \$106.00 per square foot of building area, including land. This comparable sold most proximate in time to the assessment date at issue and is most similar to the subject in building size. The subject's assessment reflects a market value of \$327,160 or \$76.12 per square foot of building area, including land, which is within the range established by the comparable sales in this record and well supported by the best comparable sale in the record. Based on this record the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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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