



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

APPELLANT: Miroslaw & Helena Kobylak
DOCKET NO.: 20-32677.001-R-1
PARCEL NO.: 18-12-414-029-0000

The parties of record before the Property Tax Appeal Board are Miroslaw & Helena Kobylak, the appellant(s), by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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: \$3,578
IMPR.: \$22,672
TOTAL: \$26,250

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2021 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 5,725 square foot parcel of land improved with a 58-year-old, two-story, masonry, mixed-use building, containing 5,268 square feet of living area. The property is located in Summit, Lyons Township, Cook County and is a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation. In support of its argument, appellant submitted an appraisal report prepared by Mr. Gary Nusinow, estimating the subject property had a market value of \$262,500 as of January 1, 2020. The appraiser utilized the sales comparison approach based on four comparable properties and determined the market value for the subject property after adjustments. In its brief, appellant provides its assessment analysis of the appraiser's report and analysis. Appellant also submitted a copy of the board of review's decision letter reflecting

a total assessment for the subject property of \$35,508. Based on this evidence, appellant requests the subject property's total assessment be reduced to \$26,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,508. The subject's assessment reflects a market value of \$355,080 or \$67.40 per square foot of living area, including land, when applying the level of assessments 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 three comparable sales properties. The comparable properties were improved with a two-story, mixed-use building, with living square foot area between 1,482 and 3,246. They sold between June 2018 and September 2019 for prices ranging from \$52.03 to \$79.14 per square foot of living area, including land.

In rebuttal, appellant states in its brief that the board of review did not submit MLS sheets or a professional appraisal report to refute the appraised value of Mr. Gary Nusinow. In addition, the appellant states that the comparables submitted by the board of review are flawed based on differences in amenities, size, updates, sales time, or parking, when compared to the subject property.

Conclusion of Law

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 appellant *did meet* this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be *the appraisal submitted by appellant*. The appraiser utilized the sales comparison approach based on five comparable properties and determined the market value for the subject property after adjustments. The subject's assessment of \$35,508 reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$262,500 as of the assessment date at issue. Since market value has been established 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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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