



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

APPELLANT: Pawel Kowalczyk
DOCKET NO.: 20-34585.001-R-1
PARCEL NO.: 28-17-115-033-0000

The parties of record before the Property Tax Appeal Board are Pawel Kowalczyk, the appellant, 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 **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:

LAND: \$3,108
IMPR.: \$14,627
TOTAL: \$17,735

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 50-year-old, one-story, single-family dwelling of frame construction with 1,248 square feet of living area. Features of the home include a full basement with a recreation room, a fireplace and a two-car garage. The property has a 7,770 square foot site and is located in Oak Forest, Bremen Township, Cook County. The subject is classified as a class 2-03 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 March 26, 2019, for a price of \$157,917. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,735. The subject's assessment reflects a market value of \$177,350 or \$142.11 per square foot of living area, land included, when applying 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 three comparable sales, all of which are located in the same neighborhood code as the subject property.

In written rebuttal, the appellant argued that the board of review's comparables were not as strong based on their unadjusted data without the benefit of adjustments to account for physical dissimilarities and location. The appellant reaffirmed the request for an assessment reduction.

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 concludes that the best evidence of the subject's market value are the board of review's sales comparables #1, #2 and #3. Like the subject property, these comparables have a one-story, single-family dwelling of similar age, living area square footage, and locations in the same neighborhood code as the subject property.

These comparables sold between January 2018 and August 2020, for amounts ranging from \$171.41 to \$203.85 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$177,350, land included, or \$142.11 per square foot of living area, which is below the range established by the best comparables in the record. Accordingly, the Board determines that the appellant has failed to establish by a preponderance of the evidence that the subject property was overvalued.

The Board finds that the 2019 sale of the subject property did not offer the best evidence of market value. The appellant provided evidence demonstrating the sale price did not reflect the subject's market value. The appellant completed Section IV - Recent Sale Data of the PTAB residential appeal form and disclosed that while the parties to the transaction were not related, it was sold by a realtor (Re/Max 10) and was listed on MLS for a period 85 days, it was sold by Cook County via the Cook County Land Bank. The appellant also submitted a copy of the settlement statement from the transaction and the MLS listing, which identified the property as being offered for sale by the Cook County Land Bank Authority. While appellant claimed the subject property was not sold pursuant to a foreclosure action the MLS listing stated, "Cook County Land Bank Authority is offering this property at a discount to market price as part of the

‘THE HOME BUYER DIRECT PROGRAM!’” The property was also being sold “as-is”. These factors support a finding the sale price was below market value.

Therefore, based on this record the Board finds the tax sale of the subject property did not accurately reflect its market value with its purchase price of \$157,917. A reduction in the subject’s assessment commensurate with the appellant’s request is therefore not appropriate.

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: June 18, 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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