



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

APPELLANT: Roland Piecha  
DOCKET NO.: 20-34643.001-R-1  
PARCEL NO.: 31-35-212-004-0000

The parties of record before the Property Tax Appeal Board are Roland Piecha, 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 **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:** \$2,500  
**IMPR.:** \$200  
**TOTAL:** \$2,700

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 1-story dwelling of frame exterior construction with 953 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a concrete slab foundation, central air conditioning, a fireplace, and a 1-car garage. The property has a 8,866 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity concerning both the land and improvement assessments. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on September 26, 2019 for a price of \$27,000. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold using a realtor and was advertised for sale

on the Internet, the sale was not due to foreclosure, and the sale was by contract for deed. In support of the sale, the appellant submitted a copy of the settlement statement indicating a realtor's commission was paid.

In support of the assessment inequity arguments, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are 9,700 or 9,780 square foot sites that are improved with class 2-02 homes of masonry or frame and masonry exterior construction with 949 or 974 square feet of living area. The dwellings range in age from 67 to 69 years old. Three homes have a basement and each home has from a 1-car to a 2-car garage. The comparables have land assessments of \$3,152 and \$3,178 or \$0.32 per square foot of land area and have improvement assessments ranging from \$343 to \$397 or from \$0.36 to \$0.42 per square foot of living area.

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 \$3,723. The subject's assessment reflects a market value of \$37,230 or \$39.07 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$842 or \$0.88 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 7,200 to 8,100 square feet of land area and are improved with 1-story, class 2-02 homes of frame and masonry exterior construction with 914 or 949 square feet of living area. The dwellings are 68 years old. Each home as a concrete slab foundation, two homes have central air conditioning, and three homes have a 1-car or a 1.5-car garage. The comparables sold from November 2017 to July 2019 for prices ranging from \$29,950 to \$34,500 or from \$31.56 to \$37.36 per square foot of living area, land included. The comparables have land assessments ranging from \$2,340 to \$2,632 or \$0.32 and \$0.33 per square foot of land area and have improvement assessments ranging from \$861 to \$1,132 or from \$0.91 to \$1.19 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted a brief contending that the board of review did not submit an appraisal but instead presented raw sales data without adjustments. The appellant argued the board of review's comparables differ from the subject in quality of construction, bathroom count, and other features and amenities and the board of review's comparable #4 is an older sale.

### **Conclusion of Law**

The appellant contends in part 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.

The Board finds the best evidence of market value to be the purchase of the subject property in September 2019 for a price of \$27,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the appeal petition disclosing the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market on the Internet. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$27,000 as of January 1, 2020 and a reduction commensurate with the appellant's request is justified.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The record contains eight equity comparables for the Board's consideration. The Board finds these comparables are similar to the subject in lot size and location and have land assessments ranging from \$2,340 to \$3,178 or \$0.32 and \$0.33 per square foot of land area. The subject's land assessment of \$2,500 or \$0.28 per square foot of land area as reduced herein falls within the range established by the comparables in terms of total land assessment and below the range on a per square foot basis. Based on this evidence, the Board finds no further reduction in the subject's land assessment is warranted.

With respect to improvement assessment equity, the Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparable #4, due to substantial differences from the subject in foundation type or garage amenity.

The Board finds the best evidence of improvement assessment equity to be the appellant's comparable #1 and the board of review's comparables #1, #2, and #3, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$343 to \$1,090 or from \$0.36 to \$1.18 per square foot of living area. The subject's improvement assessment of \$200 or \$0.21 per square foot of living area as reduced herein falls below the range established by the best comparables in this record. Based on this evidence, the Board finds no further reduction in the subject's improvement assessment 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.

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Chairman



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Member



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Member



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Member



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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



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Roland Piecha, by attorney:  
Scott Shudnow  
Shudnow & Shudnow, Ltd.  
77 West Washington Street  
Suite 1620  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602