



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

APPELLANT: Erika E Podulsky Declaration of Trust  
DOCKET NO.: 20-36258.001-R-1  
PARCEL NO.: 13-06-307-025-0000

The parties of record before the Property Tax Appeal Board are Erika E Podulsky Declaration of Trust, the appellant(s), by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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:** \$7,087  
**IMPR.:** \$29,972  
**TOTAL:** \$37,059

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 is improved with a 68-year-old, two-story, building of masonry construction containing 1,762 square feet of gross building area. Features of the subject include a full unfinished basement and central air conditioning. The property is situated on 5,670 square feet of land in Jefferson Township, Cook County. The subject is classified as a Class 2 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 a settlement statement that disclosed the subject property was purchased on November 20, 2020, for \$230,000. The subject's sale price reflects a market value of \$130.53 per square foot of gross building area including land. The appellant provided information in Section IV–

Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; was sold by Peter V. Podluský (hereinafter, "Peter"), as successor trustee; was not sold due to a foreclosure; and was not sold using a contract for deed. The appellant failed to disclose in Section IV whether the subject property was advertised for sale. The appellant included a statement, "see attached affidavit." The appellant submitted the affidavit of Peter. He attested that: he was successor trustee under the Erika E. Podluský Trust (hereinafter, "Trust"); the Trust sold the subject to Nazar Karabinovich and Natalia Gladysch (hereinafter, "buyer") on November 20, 2020, for \$230,000; the seller and buyers had no familial or business relationship; the buyers' mother was the caretaker of the seller; the buyers bought the subject to facilitate their mother's continued habitation in the subject; there were no hidden terms or special understandings between the sale parties; neither party was under duress; there was no pressure to sell and the subject was not as distressed property; the sale price was determined by the parties after reviewing sale prices of comparable properties; the sale was not publicly listed but was at arm's-length. The appellant submitted a settlement statement disclosing the subject was purchased by the buyers on November 20, 2020, for \$230,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,059. The subject's assessment reflects a market value of \$370,590, or \$210.32 per square foot when applying the 2020 level of assessment of 10.00% for Class 2 property 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 two suggested comparable sales.

In rebuttal, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant also argued that the board of review did not submit supporting documentation and did not rebut the sale. 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.

"Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property." 86 Ill.Admin.Code §1910.63(b). "Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject

property, the board of review shall be required to go forward with the appeal.” 86 Ill.Admin.Code §1910.63(c). The appellant failed to provide sufficient evidence to challenge the correctness of the assessment without regard to whether the board of review’s evidence effectively rebutted the appellant’s case.

Real property in Illinois must be assessed at its fair cash value.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

*Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd.*, 961 N.E. 2d 794, 802 (2d Dist. 2011), citing *Chrysler Corp. v. Ill. Prop. Tax Appeal Bd.*, 69 Ill. App. 3d 207, 211 (2d Dist. 1979).

"Fair cash value" is synonymous with fair market value, and an arm's-length sales transaction is the best evidence thereof. *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 230 (1998).

The transaction between the Trust and the buyers was not subjected to the open, competitive market. The affidavit was long on conclusions but short on supporting evidence. The affiant states the sale price was determined by comparable properties, but the appellant failed to submit comparable properties into evidence. The affiant states there was no familial or business relationship, yet admits the Trust and buyers had a business connection in that the buyers were caretakers of Peter’s mother, in whose name the Trust transacted the sale. The affiant states the transaction was at arm’s-length, but this is a legal conclusion that can be made only by specific details of the transaction. An affidavit is for the assertion of facts, not legal conclusions. The parties to the transaction were related by business activity and the sale was not advertised on the open market. This raises doubt as to whether the transaction was at arm’s-length and for fair cash value. Therefore, an assessment reduction is not 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

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