



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

APPELLANT: Tomasz & Agnieszka Bucko
DOCKET NO.: 20-41786.001-R-1
PARCEL NO.: 15-32-304-019-0000

The parties of record before the Property Tax Appeal Board are Tomasz & Agnieszka Bucko, the appellants, by attorney Edwin M. Wittenstein, of Worssek & Vihon 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: \$5,940
IMPR.: \$44,032
TOTAL: \$49,972

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 dwelling of masonry exterior construction with 1,962 square feet of living area. The dwelling is 53 years old. Features of the home include a finished partial basement, central air conditioning, a fireplace and a 2-car garage. The property has a 6,600 square foot site and is located in Western Springs, Proviso Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on January 25, 2019 for a price of \$489,000. The appellants completed Section IV - Recent Sale Data of the appeal 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 with the Multiple Listing Service

(MLS.) In further support of the transaction the appellants submitted MLS information and a copy of the settlement statement. The appellants' submission included information regarding a COVID adjustment by the assessor. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$44,792.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,972. The subject's assessment reflects a market value of \$499,720 or \$254.70 per square foot of living area, land included, when using the level of assessments 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 eleven comparable sales, six of which are located within the same neighborhood code as the subject. The comparable sales have sites ranging in size from 6,750 to 9,550 square feet of land area that are improved with 2-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,350 to 2,913 square feet of living area. The dwellings range in age from 19 to 91 years old. The comparables have full or partial basements, five of which have finished area, and from a 1.5-car to a 2.5-car garage. Four comparables have central air conditioning, and eight comparables have either one or three fireplaces. The comparables sold from July 2017 to December 2020 for prices ranging from \$559,000 to \$870,000 or from \$277.74 to \$481.48 per square foot of living area, including land. The board of review acknowledged the subject's January 2019 sale was an arm's-length transaction. However, the board of review argued the subject's 2020 assessment reflects a 2% increase over the subject's sale that occurred eleven months earlier, which is markedly below the significant appreciation of the residential real estate market in Chicago. The board of review's submission included assessment data on four comparable properties within the subject's neighborhood code to show the subject was not over-assessed in 2020.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The Board finds the best evidence of market value to be the board of review's comparables #1, #3 and #6. These comparables sold more proximate in time to the January 1, 2020 assessment date at issue than did the subject property. These comparables were similar to the subject in location, site size, dwelling style, dwelling size and many features. However, the board of review's comparable #1 lacks finished basement area, lacks central air conditioning and has a smaller garage when compared to the subject. The board of review's comparable #3 has an older dwelling, lacks central air conditioning and lacks a fireplace when compared to the subject. The board of review's comparable #6 has a newer dwelling. Nevertheless, the best comparables sold

from July 2019 to May 2020 for prices ranging from \$697,900 to \$773,200 or from \$277.74 to \$394.49 per square feet of living area, including land. The subject's assessment reflects a market value of \$499,720 or \$254.70 per square foot of living area, including land, which is below the market values of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported.

The Board gave less weight to the board of review's remaining comparables, due to their locations outside the subject's neighborhood code and/or their sale dates occurring greater than 16 months prior to the January 1, 2020 assessment date at issue. The Board gave less weight to the subject's January 2019 sale due to its occurrence 11 months prior to the January 1, 2020 assessment date at issue. In addition, the Board finds the board of review was able to refute the appellants' contention that the subject's purchase price was reflective of market value.

Finally, as to the appellants request that the PTAB grant it relief based on the COVID-19 pandemic. The PTAB distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred, not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction. But the appellant is not entitled to a reduction just because the pandemic occurred.

Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified.

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

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: July 16, 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

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