



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

APPELLANT: Joseph Christianson
DOCKET NO.: 20-45472.001-R-2 through 20-45472.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joseph Christianson, the appellant(s), by attorney Andrew Szymulanski, of Laurentian LLC in Glenco; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-45472.001-R-2	17-03-102-018-0000	48,125	87,225	\$135,350
20-45472.002-R-2	17-03-102-019-0000	48,125	39,425	\$87,550

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 89 year old, three-story, single-family dwelling of masonry construction with 5,248 square feet of living area. Features of the building include three and three half baths, a full finished basement, and one fireplace. The subject is located on a 2,750 square foot site, in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold on December 8, 2021 for \$2,229,000. In support of the sale, the appellant's attorney submitted a copy of the settlement statement, real estate contract, MLS listing sheet, and a home inspection report and repair estimate. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed: the closing date and

sale price; that the parties to the transaction were not related; the subject was not sold in settlement of a contract for deed or a foreclosure sale; and that the subject was advertised for sale on the MLS for several years. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$222,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$249,648. The subject's assessment reflects a market value of \$2,496,480 when applying a 10% level of assessment as determined by the Cook County Classification Code. The board of review submitted four sale comparables.

At hearing, the appellant's attorney reviewed and reaffirmed the submitted evidence. He affirmed that the subject was listed on the MLS, Crain's Chicago, and exposed to the open market since 2020. The subject was originally listed for sale in 2013. The attorney confirmed that the subject was listed for sale at auction but did not sell at the auction. He confirmed that the auction fee listed on the settlement statement was for the prior failed auction and not regarding this sale. The appellant's attorney also confirmed the subject sold using a realtor and listed on the MLS. The attorney confirmed that the home inspection report was not relevant and withdrew this evidence regarding this appeal. The appellant's attorney was given leave to submit the signed settlement statement, which was timely submitted. The board of review reviewed the evidence submitted and testified that the sale comparables are similar in age, size, and sale date to the subject. The board of review also testified that the subject was not sold at fair market value due to auction and auction fees listed on the settlement statement. The board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the subject sold in December 2021 using a realtor and advertised on the open market per the MLS and not via an auction sale.

The Board finds the best evidence of market value to be the purchase of the subject property in December 2021 for \$2,229,000. The appellant provided evidence and testimony demonstrating the sale had the elements of arm's length transaction including disclosing that the parties to the transaction were not related, that the property was sold using a realtor, and that it was advertised for sale on the open market. In support of the transaction, copies of the settlement statement, real estate contract, and MLS sheet were submitted. The settlement statement shows a commission was paid to the broker at closing and the parties were not related. The MLS sheet shows that the subject was listed for sale as of September 14, 2020. This supports the arm's length nature of the sale. Therefore, the most weight was given to this evidence. The subject's assessment reflects a market value greater than this purchase price. Based on this record, the Board finds the subject property had a market value of \$2,229,000 as of January 1, 2020. Since market value has been

determined, the level of assessments for class 2-09 residential property of 10% shall apply as determined by the Cook County Classification Code.

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: _____

October 15, 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

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

APPELLANT

Joseph Christianson, by attorney:
Andrew Szymulanski
Laurentian LLC
1137 Elm Ridge Drive
Glenco, IL 60022

COUNTY

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