



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

APPELLANT: Mike Lubinski
DOCKET NO.: 21-22205.001-R-1
PARCEL NO.: 28-04-401-060-0000

The parties of record before the Property Tax Appeal Board are Mike Lubinski, the appellant(s), by attorney Nicholas Jordan, 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: \$2,287
IMPR.: \$40,553
TOTAL: \$42,840

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2021 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 6,535 square foot parcel of land improved with a 44-year-old, 3-story, masonry construction, multi-family dwelling, containing 5,280 square feet of living area. The property is located in Crestwood, Bremen Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation. In support of this argument, appellant submitted evidence disclosing the subject property was purchased in September of 2018, for a price of \$323,500. In Section IV of the appeal form, appellant indicates the subject property sold for \$323,500 on September 21, 2018, and the sale was not a transfer between family members. The subject property was sold by Warranty Deed.

Appellant also submitted a copy of the board of review's decision reflecting its assessment of the subject property at \$42,840. Based on this evidence, 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 property of \$42,840, with an improvement assessment of \$40,553. The board of review's assessment reflects a market value of \$428,400 or \$81.14 per square foot of living area, land included, when using the 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 four comparable properties. Each of the sales comparables were improved with a three-story dwelling of masonry construction with 5,280 living area square feet. They sold in 2021 for prices ranging from \$435,000 to \$450,000, or \$82.39 to \$85.23 per square foot of living area, including land. The board of review included in its grid analysis that the subject property sold in 2018 for \$323,500, or \$61.27 per square foot of living area.

This matter was set to proceed to hearing on December 16, 2024. Prior to hearing, the parties requested the decision be written on the evidence previously submitted. The administrative law judge granted the request, and the hearing was canceled.

Conclusion of Law

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 appellant *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 all four sales comparables submitted by the board of review. Each of the board of review's sales comparables were located on the same block as the subject property and identical to it in living area square feet and sold for prices ranging from \$435,000 to \$450,000, or \$82.39 to \$85.23 per square foot of living area. They sold in 2021 whereas the subject property sold three years prior to the 2021 tax year relevant to the instant appeal. The subject property's current assessment reflects a market value within the range of the best comparables in this record. Based on this record, the Board finds the subject property had a market value of \$428,400 as of January 1, 2021. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2). A reduction in the subject's assessment commensurate with appellant's request is 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: _____

February 18, 2025



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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