



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

APPELLANT: Anna Pieta & Michal Gorecki  
DOCKET NO.: 21-22332.001-R-1  
PARCEL NO.: 28-04-400-040-1095

The parties of record before the Property Tax Appeal Board are Anna Pieta & Michal Gorecki, the appellants, 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:** \$795  
**IMPR.:** \$7,805  
**TOTAL:** \$8,600

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 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 one unit in a 144-unit, three-story, residential condominium building of masonry construction situated on a 214,264 square foot parcel of land. The building is 38-years old. The property is located in Crestwood, Bremen Township, Cook County. The subject is classified as a class 2-99 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 an appraisal estimating the subject property had a market value of \$86,000 as of January 1, 2020. The appraisal relied on the sales comparison approach, and it contained information on five comparable sales from the subject's condominium complex. The comparable properties sold between September 2018 and July 2019. The comparable properties ranged: in

price between \$80,000 to \$99,000; in size between 900 to 1,000 square feet of living area; and in sale price per square foot between \$88.89 to \$99.00.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,986. The subject's assessment reflects a market value of \$89,860 or \$103.41 per square foot of living area, including land, when applying the level of 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 a condominium analysis for 2021 using 38 sales comparables<sup>1</sup> from the subject's condominium complex. The sales comparables ranged in price from \$6,054 to \$138,454 and sold between April 2018 and September 2021. The sale price was then divided by the percentage of ownership interest in the common elements of the unit sold (25.2432%) to arrive at a suggested total market value for the building of \$10,341,739, multiplied by the percentage of ownership of the subject unit (.9902%) to arrive at a fair market value of \$102,404. Based on this analysis, the board of review requested confirmation of the subject's current assessment.

In written rebuttal, the appellant requested a rollover from the 2020 decision reducing the assessed valuation of the subject property as the property is owner-occupied and was not sold in an arm's length transaction in the intervening time period.

### **Conclusion of Law**

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2020 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2020 and the instant tax year of 2021 are in the same general assessment period for Bremen Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the appeal form, which states that the subject is owner-occupied. The record contains no evidence

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<sup>1</sup> Condominium units as well as parking spaces are included in the board of review's 38 sales comparables.

indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2020 tax year, or that the Board's decision for the 2020 tax year was reversed or modified upon review. For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's assessment should be carried forward to the 2021 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2020 tax year, plus the application of an equalization factor, if any.

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

AGENCY

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