



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

APPELLANT: Kazimierz Kudla  
DOCKET NO.: 21-22340.001-R-1  
PARCEL NO.: 02-17-209-019-0000

The parties of record before the Property Tax Appeal Board are Kazimierz Kudla, the appellant, 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:** \$12,891  
**IMPR.:** \$21,609  
**TOTAL:** \$34,500

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 a 1-story ranch style dwelling of masonry exterior construction with 2,521 square feet of living area.<sup>1</sup> The dwelling was constructed in 1956 and is approximately 65 years old. Features of the home include an unfinished partial basement, central air conditioning, two fireplaces and a 2-car garage. The property has an approximately 1.97-acre or 85,944 square foot site and is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-04 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 evidence disclosing the subject property was purchased on November 19, 2020 for a

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<sup>1</sup> The Board finds the best description of the subject's dwelling size was found in the appraisal submitted by the appellant which contains a sketch of the subject property with dimensions.

price of \$345,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) for a period of 151 days. The appellant submitted the subject's MLS sheet which included marketing comments depicting an estate sale and the subject was a "Good House with Good Bones. Or Build your dream house." The settlement statement submitted by the appellant reiterated the sale date, sale price, and reported that commissions were paid to two real estate firms.

The appellant also submitted a copy of the appraisal report associated with the mortgage financing transaction. The appraisal was prepared by Jeffrey J. Plancon, a Certified Residential Real Estate Appraiser. The appraiser developed the comparable sales and cost approaches to value for the subject property concluding a market value as of October 15, 2020 of \$345,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,517. The subject's assessment reflects a market value of \$445,170 or \$176.58 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 as determined by the Illinois Department of Revenue. The board of review's Notes disclosed 2019 was the first year of the general assessment cycle and that no equalization factor was issued for Palatine Township for tax year 2021.

In support of its contention of the correct assessment the board of review submitted information on three comparables where only comparable #1 contains sale information. Comparable #1 is located in the same assessment neighborhood code as the subject property, has a 104,936 square foot site and is improved with a 1.5-story class 2-04 dwelling of frame and masonry exterior construction that has 2,371 square feet of living area. The home is 64 years old and features a basement with finished area, central air conditioning, three fireplaces and a 2-car garage. This comparable sold in April 2019 for a price of \$582,500 or \$245.68 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a brief noting the subject property has a pending 2020 appeal. The appellant asserted the subject property is owner occupied, has not sold subsequent to November 19, 2020 and that the 2020 and 2021 tax years are within the same general assessment cycle. Therefore, the appellant contended the subject property is eligible for a rollover under section 16-185 of the Property Tax Code. (35 ILCS 200/16-185)

### **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 Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board the prior tax year under Docket Number 20-20115.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$34,500 based on evidence in the record. The Property Tax Appeal Board finds the record shows the subject property is located in Palatine Township, Cook County, in which the triennial general assessment period began with the 2019 tax year and continues through the 2021 tax year. In addition, there is no evidence in the record indicating the subject 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, nor has the decision of the Property Tax Appeal Board been reversed or modified upon review. As a result, the Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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)

The Board finds this record disclosed the subject property is an owner occupied residence and that the 2020 and 2021 tax years are within the same general assessment period. The record contains no evidence showing the Board's 2020 decision was reversed or modified upon review or that the subject property sold in an arm's length transaction establishing a different fair cash value. For these reasons, the Board finds its 2020 decision reflecting an assessment of \$34,500 shall be carried forward to the subsequent 2021 tax year.

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: \_\_\_\_\_

August 20, 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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