



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

APPELLANT: Mario Worwa  
DOCKET NO.: 21-22817.001-R-1  
PARCEL NO.: 05-33-107-061-0000

The parties of record before the Property Tax Appeal Board are Mario Worwa, the appellant, by attorney Daniel G. Pikarski, of Gordon & Pikarski, 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:** \$19,784  
**IMPR.:** \$37,216  
**TOTAL:** \$57,000

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 one-story dwelling of masonry exterior construction with 1,734 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, a fireplace and a one-car garage. The property has a 9,892 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-03 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 completed Section IV – Recent Sale Data of the Residential Appeal petition. The appellant reported the subject property was purchased in October, 2021 for \$570,000, that the transaction was not between related parties or related corporations and the property was advertised by a realtor in the Multiple Listing Service (MLS) for a period of 49 days. Furthermore, the property

was not sold as a result of a foreclosure action nor was the property sold using a contract for deed. In further support, the appellant provided a copy of the MLS data sheet related to the listing and sale which reiterated the facts set forth in the petition. The listing set forth an original asking price of \$605,000 and stated, in pertinent part, "LOTS of work to be done but this is an excellent opportunity!" In addition, a copy of the settlement statement was provided which reiterated the date and sale price along with depicting a commission.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price at a 10% level of assessment for class 2 property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,854. The subject's assessment reflects a market value of \$788,540, land included, when using 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 data on three properties, two of which include sales prices. As comparable #3 lacks any market value information, this comparable will not be further analyzed as it is not responsive to the overvaluation appeal. In addition, comparable #2 will not be further discussed herein as the August 2019 sale reported by the board of review reflects a \$1 sale price; without additional information regarding this sale as on this record it appears unlikely that a sale for \$1 involving a one-story dwelling of masonry exterior construction containing 1,638 square feet of living area would be reflective of market value in an arm's length sale transaction.

Therefore, the sole comparable sale analyzed herein is comparable #1. This parcel contains 10,340 square feet of land area which is improved with a class 2-03 1.5-story dwelling of frame and masonry exterior construction. The dwelling is approximately 79 years old and contains 1,728 square feet of living area. Features include a partial unfinished basement, central air conditioning, a fireplace and a 2.5-car garage. The property sold in December 2021 for a price of \$700,000, including land. In addition, as to the subject property, the board of review grid analysis depicts that the property sold in October 2021 for a price of \$570,000, including land.

Based on the foregoing evidence, 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 the best evidence of market value to be the purchase of the subject property in October, 2021 for a price of \$570,000, including land. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant 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, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 49 days as displayed in a copy of the MLS listing sheet. In further support of the transaction the appellant submitted a copy of the settlement statement, and the board of review confirmed the date and sale price in its grid analysis concerning the subject property.

Furthermore, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the sale transaction concerning the subject or to refute the contention that the purchase price was reflective of market value. The Board has also given little weight to board of review comparable #1 in light of applicable Illinois case law concerning the implications of an arm's length sale of property during the tax year at issue. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

The Board finds the purchase price of the subject for \$570,000 is below the market value reflected by the assessment of \$788,540. Based on this record the Board finds the subject property had a market value of \$570,000 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 the appellant's request is 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: \_\_\_\_\_

March 18, 2025

\_\_\_\_\_  
Clerk of the Property Tax Appeal Board

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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