



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

APPELLANT: Gomolinski Family Trust dated February 17, 2020  
DOCKET NO.: 21-34678.001-R-1  
PARCEL NO.: 14-20-414-018-0000

The parties of record before the Property Tax Appeal Board are Gomolinski Family Trust dated February 17, 2020, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:** \$46,500  
**IMPR.:** \$56,250  
**TOTAL:** \$102,750

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 2-story building of frame exterior construction with 3,582 square feet of building area. The building is approximately 136 years old. Features include a concrete slab foundation, central air conditioning, a fireplace, and a 500 square foot coach house. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 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 March 16, 2020 for a price of \$1,027,500. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold using a realtor and was advertised for sale with the Multiple Listing Service, and the sale was not due to foreclosure or by contract for deed. In

support of the sale the appellant submitted a copy of a an unrecorded Warranty Deed, a listing sheet indicating the subject was listed for 213 days, and a settlement statement disclosing a price of \$1,027,500, a closing date of March 16, 2020, and payment of realtors' commissions.

The appellant submitted a brief contending a three-year median level of assessment for class 2 properties in Cook County should be applied instead of the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The appellant submitted a press release regarding a 2020 final three-year median level of assessment conclusion.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$85,385, based on the \$1,027,500 price multiplied by the 2020 final three-year median level of assessment conclusion for class 2 property of 8.31%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,750. The subject's assessment reflects a market value of \$1,027,500 or \$286.85 per square foot of building area, 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 information on four comparable sales located within the same assessment neighborhood code as the subject, three of which are 0.25 of a mile from the subject. The parcels range in size from 3,000 to 3,125 square feet of land area and are improved with 2-story, class 2-11 buildings of frame exterior construction ranging in size from 3,125 to 3,660 square feet of building area. The buildings range in age from 129 to 134 years old. Each comparable has a basement, three of which are finished with an apartment. Two buildings have central air conditioning, two buildings have one or three fireplaces, and one comparable has a 2-car garage. The comparables sold in May 2019 or May 2021 for prices ranging from \$1,070,000 to \$1,625,000 or from \$296.89 to \$516.69 per square foot of building area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant requested the subject's assessment be reduced to \$90,728, based on the \$1,027,500 price multiplied by the 2021 final three-year median level of assessment conclusion for class 2 property of 8.83%. The appellant submitted a press release regarding a 2021 final three-year median level of assessment conclusion. The appellant argued the board of review's comparables are unadjusted raw sales and differ from the subject in building size, garage amenity, and/or fireplace count.

### **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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board gives no weight to the appellant's median level of assessment argument as the appellant submitted insufficient evidence to support the application of this level of assessment.

The Board finds the best evidence of market value to be the purchase of the subject property in March 2020 for a price of \$1,027,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the appeal petition 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 213 days. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is consistent with the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$1,027,500 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).

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: \_\_\_\_\_

January 21, 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

State of Illinois  
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APPELLANT

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COUNTY

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