



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

APPELLANT: Joseph Dombrowski
DOCKET NO.: 21-38990.001-R-1
PARCEL NO.: 14-29-215-005-0000

The parties of record before the Property Tax Appeal Board are Joseph Dombrowski, the appellant, by attorney Herbert B. Rosenberg, of Rock Fusco & Connelly, LLC 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: \$48,300
IMPR.: \$14,200
TOTAL: \$62,500

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 two-story multi-family building of frame exterior construction with 2,600 square feet of gross building area and 3 apartment units, 5 bathrooms,¹ central air conditioning² and an unfinished partial basement. The subject is approximately 133 years old. The property has a 2,760 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.

¹ The assessing officials report 3 ½ bathrooms for the subject. The appraiser who performed an inspection and provided photographs of the interior reports 5 bathrooms. The Board finds the appraiser presented the best evidence of bathroom count for the building.

² The assessing officials indicate the building lacks air conditioning, however, the appraiser, who inspected the property on December 30, 2021, reports air conditioning is a feature of the subject building. In light of the inspection, the Board finds air conditioning is a feature of the subject building.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a Restricted Appraisal Report prepared by Lillie Toshev, a Certified Residential Real Estate Appraiser. The purpose of the report was for an *ad valorem* tax assessment based on fee simple property rights. The appraiser inspected the property on December 30, 2021.

The appraiser utilized the comparable sales approach to value, analyzing three sales of apartment buildings located from .12 to .16 of a mile from the subject. The parcels range in size from 2,975 to 3,100 square feet of land and are each improved with multi-family buildings. The comparables range in age from 91 to 141 years old and range in size from 2,120 to 2,760 square feet of building area with either 2 or 3 apartment units each. Each building has a full or partial basement, one of which has finished area, and 3 bathrooms. Comparable #3 has a two-car garage. These properties sold from April 2018 to November 2020 for prices ranging from \$580,000 to \$697,500 or from \$252.72 to \$273.58 per square foot of building area, including land. The appraiser next made upward adjustments of \$10,000 to each comparable for having fewer bathrooms than the subject. Adjustments were also applied to each comparable for differing building sizes when compared to the subject. Two comparables were adjusted downward by \$50,000 for having full basements and one was adjusted downward by an additional \$25,000 for basement finish when compared to the subject's unfinished partial basement. Comparable #3 was adjusted upward for functional utility due to its 2-unit design and this comparable was adjusted downward as well for its two-car garage as compared to the subject. As a result of this adjustment process, the sales comparables depict adjusted sales prices ranging from \$615,000 to \$624,500, including land. From this data, the appraiser opined a value for the subject of \$625,000, including land, having given greatest weight to sales #1 and #2 with sale #1 being the most recent sale of a 3-unit building. Sale #1 had an adjusted sales price of \$615,000 in the appraisal report and sale #2 occurred approximately 32 months prior to the lien date at issue of January 1, 2021.

Based upon the foregoing evidence, the appellant requested a reduced total assessment of \$62,500 to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,000. The subject's assessment reflects a market value of \$830,000 or \$319.23 per square foot of gross building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code and within ¼ of a mile from the subject. The parcels range in size from 3,125 to 4,687 square feet of land area and are each improved with a class 2-11 two-story or three-story building of masonry exterior construction. The buildings range in age from 95 to 130 years old and range in size from 3,487 to 6,390 square feet of gross building area. Each comparable has a full basement, two of which are finished as an apartment, 3 to 4 bathrooms, and each comparable has a two-car garage. Three comparables have central air conditioning and comparable #3 has three fireplaces. The comparables sold

from February to September 2021 for prices ranging from \$1,020,000 to \$1,585,000 or from \$159.62 to \$342.70 per square foot of gross building area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant provided a factual critique of the board of review comparables prepared by the appellant's appraiser, Lillie Toshev. First, the appraiser noted the board of review sales each occurred *after* the January 1, 2021 lien date at issue. In this regard, the appraiser opined that a hypothetical buyer of the subject would have no knowledge of these sales as of the lien date in order to make a purchase offer. For board of review sale #2, the appraiser asserted a February 2021 date of sale was a distressed sale with a price of \$906,500 sold by Sheriff's Deed whereas the board of review reported a February 2021 sale for \$1,020,000, which the appraiser reported had no available listing data.

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 appellant submitted an appraisal of the subject property with an opinion of market value as of the lien date and the board of review presented four suggested comparable sales in support of its position before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparable sales, as each building is dissimilar to the subject building in gross building area.

Having thoroughly examined the appellant's appraisal report, although troubled by lack of adjustments for the subject's central air conditioning feature when compared to the sales data, the Board finds on this limited record that the appraisal presents the best evidence of market value. The Board further finds that none of the board of review's suggested comparable buildings are suitable comparables. The Board finds that buildings ranging in size from 3,487 to 6,390 square feet are each dramatically dissimilar to the subject building containing 2,600 square feet making the properties inappropriate for comparison to the subject.

The appraiser set forth a market value for the subject of \$625,000. The subject's assessment reflects a market value of \$830,000, including land, which is substantially above the only suitable market value evidence presented in this this. The Board finds that the subject property has a market value of \$625,000 and applying the level of assessment for class 2 property of 10%, a reduction in the subject's assessment commensurate with the appellant's request is warranted.

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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