



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

APPELLANT: Kevin Wleklinski
DOCKET NO.: 21-41321.001-R-1
PARCEL NO.: 13-09-132-028-0000

The parties of record before the Property Tax Appeal Board are Kevin Wleklinski, the appellant, by attorney Katherine Amari O'Dell, of Amari & Locallo 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: \$6,180
IMPR.: \$27,820
TOTAL: \$34,000

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 1.5-story dwelling of masonry exterior construction with 1,868 square feet of living area.¹ The dwelling was built in 1928 and is approximately 93 years old with an effective age of approximately 20 years old. Features of the home include a full basement with finished area and a 2-car garage. The property has a 3,090 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation based on Recent Sale and Recent Appraisal.

As part of the Recent Sale overvaluation argument, the appellant completed in part Sec. IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased by the

¹ The Board finds the appraisal, which includes a detailed sketch with measurements, to be the best evidence of the subject's dwelling size and features.

appellant on March 13, 2020, for a price of \$341,000. The appellant further reported the property was purchased from Michael & Jessica Diaz, that the parties to the transaction were not related family members or corporate affiliates, the property was sold through a Realtor with Weinberg Choi Residential/Keller-Williams Chicago-Lincoln Park, and the property was advertised with the Multiple Listing Service (MLS) for one period of time. Furthermore, the property was not sold using a contract for deed. In further support of the recent sale, the appellant submitted a copy of the Settlement Statement reiterating the date of sale and sale price. Moreover, this document references commissions being distributed to two entities, namely, Weinberg Choi Residential/Keller-Williams Chicago-Lincoln Park, Seller's Attorney, John J. Voutiritsas and the Buyer's Attorney, Paul Youkhana. A copy of the sales contract was also supplied which reiterated the purchase price.

As a further basis of the overvaluation argument, the appellant submitted an appraisal of the subject property with an opinion of value as of February 11, 2020, of \$341,000. The appraisal was prepared by Darya Malashkova, a Certified Residential Real Estate Appraiser, in connection with the purchase transaction for the lender/client, Wintrust Mortgage. The appraiser in the report acknowledged the contract price of \$341,000, indicated the transaction appeared to be arm's length, and cited to the MLS listing of February 3, 2020 with an "original and list price [of] \$334,900."

Under the cost approach to value, Malashkova estimated the subject had a site value of \$135,000. The appraiser estimated the replacement cost new of the improvements to be \$275,760. The appraiser estimated physical depreciation to be \$78,785 resulting in a depreciated improvement value of \$196,975. The appraiser also estimated the site improvements had a value of \$10,000. Adding the various components, Malashkova estimated the subject property had an estimated market value of \$341,000 under the cost approach to value.

Using the sales comparison approach to value, Malashkova analyzed three sales, and two listings of comparable properties located from .12 to .98 of a mile from the subject. The parcels range in size from 3,125 to 4,050 square feet and are each improved with a 1.5-story or a 2-story English or Bungalow dwellings. The homes range in age from 66 to 101 years old and range in size from 1,534 to 2,200 square feet of living area. Each comparable has a basement, four with finished area. Five comparables each have central air conditioning and each comparable has either a 1-car or a two-car garage. The sales occurred for comparables #1 through #3 in June and September 2019 for prices ranging from \$330,000 to \$351,000 or from \$195.38 to \$215.34 per square foot of living area, including land. The listings depicted asking prices of \$299,900 and \$388,000 or \$168.39 and \$176.36 per square foot of living area, including land.

Next, Malashkova applied adjustments to each sale property for differences in dwelling size, basement size and/or basement finish and central air conditioning. Adjustments were also applied for two comparables due to updates of average or good when compared to the subject's above good. Through this process, the appraiser set forth adjusted sales prices for the comparables ranging from \$338,400 to \$342,600, including land.

In reconciliation, Malashkova determined the sales comparison approach was most reliable and also asserted the cost approach provided further support to the opinion of value of \$341,000 as of February 21, 2020.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$34,100.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,000. The subject's assessment reflects a market value of \$390,000 or \$208.78 per square foot of living area,² including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In response to the appeal, the board of review submitted information on four comparable sales three that have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 3,750 to 7,500 square feet of land area. The comparables are class 2-04 properties that are improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,810 to 2,088 square feet of living area. The dwellings range in age from 80 to 98 years old. Each comparable has a full basement, one with finished area, and either a 1.5-car or a 2-car garage. Two comparables each have central air conditioning and one comparable has one fireplace. The properties sold from June 2019 to August 2021 for prices ranging from \$415,000 to \$521,000 or from \$203.43 to \$252.05 per square foot of living area, land included. The board of review also indicated the subject property was purchased in March 2020 for \$341,000.

Based on this 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 March 2020 for a price of \$341,000. 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 five days. In further support of the transaction the appellant submitted a copy of the settlement statement. The Board finds the purchase price is below 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 and the comparable sales provided by the board of review do not overcome the weight to be given to the contemporaneous arm's length sale of the subject property in establishing the assessment for the year at issue. Additionally, the record contained seven comparable sales for the Board's consideration. Less weight was given to appellant's comparable sale #3 as well as board of

² When using the appraisal 1,868 square feet of living area.

review comparables #1, #3 and #4 due to their unfinished basements when compared to the subject's basement with finished area.

Based on this record the Board finds the subject property had a market value of \$34,000 as of January 1, 2020. 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: August 19, 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

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