



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

APPELLANT: Richard Dolejs
DOCKET NO.: 21-44260.001-R-1 through 21-44260.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Dolejs, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-44260.001-R-1	18-02-214-021-0000	2,945	26,832	\$29,777
21-44260.002-R-1	18-02-214-022-0000	2,939	0	\$2,939

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 and masonry exterior construction with 4,298 square feet of building area. The building is approximately 101 years old. Features of the building include a partial unfinished basement, central air conditioning, and a 3.5-car garage. The property has an approximately 11,768 square foot site and is located in Lyons, Lyons Township, Cook County. The subject is classified as a class 2-12 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 July 30, 2019 for a price of \$150,000; the parties to the transaction were not related; and the property was sold by the owner and advertised for sale through a sign on the property. To document the sale the appellant

submitted the Settlement Statement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The appellant submitted the board of review decision for parcel 18-02-214-022-000 that disclosed a total assessment of \$2,939.

The board of review submitted its "Board of Review Notes on Appeal" reporting a total assessment for subject parcel 18-02-214-021-0000 of \$29,777. The subject's combined total assessment for both parcels of \$32,716 reflects a market value of \$327,160 or \$76.12 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, two of which are located within the same assessment neighborhood code as the subject. The comparables are situated on sites ranging in size from 5,400 to 12,000 square feet of land area and are improved with 2-story buildings of masonry exterior construction ranging in size from 3,648 to 8,152 square feet of building area. The buildings are 52 to 131 years old. Three comparables have partial or full unfinished basements. One comparable has a slab foundation. Each comparable has central air conditioning. Two comparables each have a 2.5-car and a 4-car garage. The comparables sold from February to September 2021 for prices ranging from \$355,000 to \$560,000 or from \$46.61 to \$107.28 per square foot of building area, including land.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives less weight to the subject's sale as it sold 17 months prior to the January 1, 2021 assessment date and is less likely to be reflective of market value as of that date. The Board also gives less weight to board of review comparable #3 due its significantly larger dwelling size when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #4 which sold proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in location, site size, age, building size and features. The Board recognizes adjustments to the comparables would have to be considered for differences from the subject in age, dwelling size, and some features. The comparables sold from February to September 2021 for prices ranging from \$355,000 to \$550,000 or from \$97.31 to \$107.28 per square foot of building area, including land. The Board gives most weight to board of review comparable #1 which sold most proximate to the assessment date at issue and is most similar to the subject in location, age, building size and features. The best comparable sold for \$355,000 or \$97.31 per square foot of building area, including land. The subject's assessment reflects a

market value of \$327,160 or \$76.12 per square foot of living area, including land, which is below the range established by the best comparable sales in this record and well supported by the most recent and most similar sale. Based on this record the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

May 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Richard Dolejs, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602