FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Martin Swierzowski
DOCKET NO.: 21-44894.001-R-1
PARCEL NO.: 18-01-321-019-0000

The parties of record before the Property Tax Appeal Board are Martin Swierzowski, the appellant, by attorney John W. Zapala of the Law Offices of John Zapala, P.C. 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:

LAND:	$4,265
IMPR.:	$25,370
TOTAL:	$29,635

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 is improved with a two-story mixed-use building of frame exterior construction containing 3,964 square feet of building area. The building is approximately 75 years old. Features of the building include a concrete slab foundation, 2½ bathrooms, a 1-car garage and a 3-car garage. The property has an 8,530 square foot site 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 in January 2018 for a price of $88,000. The appellant completed Section IV – Recent Sale Data of the appeal identifying the sellers as the Paul and Lucia Vogt, the parties to the transaction were not related and the property was sold by a realtor. The appellant also indicated the property was advertised with the Multiple

Listing Service (MLS) for a period of 457 days, as depicted in the MLS listing sheet. A copy of the Settlement Statement reflects a purchase date of August 23, 2018 and depicts commissions were paid to one realty agency. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $29,635. The subject's assessment reflects a market value of $296,350 or $74.76 per square foot of 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 comparables that have the same property classification code as the subject and three of the four comparables have the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 4,404 to 12,000 square feet of land area and are improved with two-story buildings of masonry or frame and masonry exterior construction that range in size from 2,904 to 3,648 square feet of building area. The buildings are from 47 to 102 years old. The comparables each have a partial unfinished basement, central air conditioning and from 2½ to 4½ bathrooms. Three comparables each have either a 2-car, a 2.5-car or a 3-car garage. Comparables #2 and #4 have other improvements but the board of review did not provide a description of these improvements. The comparables sold from January 2018 to February 2021 for prices ranging from $181,792 to $355,000 or from $58.47 to $97.31 per square foot of building area, including land. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted data related to the January 2018 purchase of the subject property and the board of review submitted four comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board has given less weight to the subject's sale and board of review comparable sales #1 and #3 as these three sales occurred approximately 32 or 36 months prior to the January 1, 2021 assessment date, which are less proximate than the other sales in the record.

The Board finds the best evidence of market value in the record to be board of review comparable sales #2 and #4, which sold more proximate in time to the assessment date at issue. These two comparables have the same property classification code and assessment neighborhood code as the subject. However, each comparable has varying degrees of similarity when compared to the subject in site size, building size, age and features, suggesting adjustments would be necessary to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in June 2019 and February 2021 for prices of $181,792 and $355,000 or $62.60 and $97.31 per square foot of building area, including land. The subject's assessment reflects a market value of $296,350 or $74.76 per square foot of building area, including land, which is bracketed by the two best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

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:

C E R T I F I C A T I O N

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: April 15, 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
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Martin Swierzowski, by attorney:
John W. Zapala
Law Offices of John Zapala, P.C.
111 W Jackson Blvd.
Suite 1700
Chicago, IL 60604

COUNTY

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