



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

APPELLANT: Jacek Bohaczyk
DOCKET NO.: 21-45182.001-R-1
PARCEL NO.: 20-27-220-018-0000

The parties of record before the Property Tax Appeal Board are Jacek Bohaczyk, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$8,437
IMPR.: \$6,562
TOTAL: \$14,999

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, multi-unit apartment building of masonry construction with 6,531 square feet of gross building area that is approximately 107 years old. Features of the building include six full bathrooms and two half baths, one fireplace, and a partially finished basement with an apartment.¹ The property has a 6,750 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites ranging from 2,949 to 3,125 square feet of land area. The comparables are reported to consist of one or three-unit class

¹ Some descriptive features were drawn from both parties' evidence submissions and not contested.

2-11 buildings² of frame construction ranging in size from 1,324 to 4,532 square feet of gross building area and ranging in age from 108 to 133 years old. The comparables each feature two or four bathrooms, a full unfinished basement, and a fireplace. Three comparables have either a 1.5-car or a 2-car garage. The comparables sold from November 2020 to August 2022 for prices ranging from \$15,000 to \$65,000 or from \$11.33 to \$16.24 per square foot of gross building area, land included. Appellant's counsel also submitted copies of the deeds associated with each sale. Based on this evidence, the appellant requested a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,999. The subject's assessment reflects a market value of \$149,990 or \$22.97 per square foot of gross building area, including land, when applying the 10% level of assessment for class 2 property 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 three comparable sales located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story or 3-story class 2-11 apartment buildings of masonry construction ranging in size from 5,422 to 7,578 square feet of gross building area and ranging in age from 108 to 113 years old. Each comparable features six bathrooms and a full unfinished basement. Comparable #1 has central air conditioning, and comparable #3 has a 1-car garage. The comparables sold from June 2018 to May 2021 for prices ranging from \$1 to \$535,000 or from \$0 to \$70.60 per square foot of gross building area, land included.

Conclusion of Law

The taxpayer contends that 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 parties submitted a total of seven comparable sales in support of their positions before the Property Tax Appeal Board. The Board finds none of the parties' comparables to be particularly similar to the subject property as they each differ substantially from the subject: Appellant's comparables range from approximately three times to approximately five times smaller in gross building size relative to the subject. Additionally, each of the appellant's comparables has a significantly smaller lot size relative to the subject's lot, has unfinished basements, dissimilar to the subject's basement apartment, and three of the four comparables each have a garage which the subject lacks. On the other hand, board of review comparables #1 and #3 sold in July 2019 and June 2018, more remote in time than other sales in the record and less likely to be reflective of the subject's market value as of the January 1, 2021 lien date at issue. Furthermore, board of

² Although the appellant reported comparables #1, #3, and #4 to be single unit dwellings, the appellant also described these comparables as class 2-11 properties which are classified as apartment buildings with 2 to 6 units under the Cook County Real Property Assessment Classification Ordinance. There being no evidence in the record confirming the number of units of each comparable, the Board will treat these as class 2-11 multi-unit buildings.

review comparable #1 and #2 appear to be low end and high end outliers given their sale prices of \$1 and \$535,000, respectively, particularly, a \$1 sale price, without further explanation is unlikely to be reflective of fair cash value. Therefore, each of the parties' comparables would require large adjustments for substantial and numerous differences from the subject that it would render a meaningful comparative analysis unsupported. On this record, the Board finds the appellant did not provide sufficient credible market value evidence to justify a reduction on grounds of market value. Consequently, the Board finds that the appellant did not establish by a preponderance of evidence that the subject property is overvalued and, therefore, 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: _____

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

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