



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

APPELLANT: John Gruszka
DOCKET NO.: 21-46211.001-R-1
PARCEL NO.: 17-35-102-007-0000

The parties of record before the Property Tax Appeal Board are John Gruszka, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$9,540
IMPR.: \$0
TOTAL: \$9,540

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 vacant residential lot that contains approximately 3,600 square feet of land area.¹ The property is located in Chicago, South Chicago Township, Cook County. The subject is described as vacant land under common ownership with an adjacent residence.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located from .75 to .83 of a mile from the subject property. The vacant residential parcels range in size from 1,968 to 3,775 square feet of land area. The comparables sold from September 2020 to July 2021 for prices ranging from \$37,500 to \$100,000 or from \$15.46 to \$30.59 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

¹ The subject's description was provided by the appellant. The board of review submitted data on a different parcel other than the subject property under appeal.

The appellant submitted a copy of the 2021 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$15,840. The subject's assessment reflects a market value of \$158,400 or \$44.00 per square foot of land area, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$5,750, reflecting a market value of \$57,500 or \$15.97 per square foot of land area, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject. In support of its contention of the correct assessment, the board of review provided a spreadsheet with information on three comparable properties. The comparables have parcels that range in size from 817 to 3,600 square feet of land area. The property detail printouts provided by the board of review depicted each parcel with a unit price of \$44.00. The board of review did not provide any market value evidence to address the appellant's overvaluation argument.

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 Property Tax Appeal Board finds the only evidence of market value in the record to be the appellant's four comparable sales. The Board finds these comparables have varying degrees of similarity when compared to the subject in location and land size. The comparables sold from September 2020 to July 2021 for prices ranging from \$37,500 to \$100,000 or from \$15.46 to \$30.59 per square foot of land area. The subject's assessment reflects a market value of \$158,400 or \$44.00 per square foot of land area, which falls above the range established by the four comparable sales in this record both in terms of overall value and on a price per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive. Based on this record, the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment 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: _____

June 17, 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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