



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

APPELLANT: John Dzurak
DOCKET NO.: 21-55393.001-R-1
PARCEL NO.: 31-11-216-006-0000

The parties of record before the Property Tax Appeal Board are John Dzurak, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman 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: \$8,184
IMPR.: \$7,607
TOTAL: \$15,791

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-story dwelling of frame construction with 1,699 square feet of living area which is approximately 60 years old. The home has a crawl space foundation and features 2 bathrooms, central air conditioning, and a 1-car garage. The property has an 81,849 square foot site and is located in Homewood, Rich Township, Cook County. The subject is classified as a class 2-03 property¹ 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 three comparable sales located on the same street as the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 1-story and 2-story class 2-03, 2-06, or 2-09 properties of frame or frame and masonry

¹ One-story residence, any age, with 1,000 to 1,800 square feet of living area.

construction ranging in size from 1,064 to 5,075 square feet of living area and ranging in age from approximately 27 to 80 years old. The comparables each have a site containing 81,849 square feet of land area. The appellant did not disclose the type of foundations of the comparable dwellings. Each comparable also has a 1-car garage and two comparables each have one fireplace. The comparables sold from July 2018 to June 2020 for prices ranging from \$44,500 to \$390,000 or from \$41.82 to \$76.85 per square foot of living area, land included. The appellant also submitted copies of the Multiple Listing Service (MLS) sheets associated with the sales of each comparable property, along with a brief requesting 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 \$15,791. The subject's assessment reflects a market value of \$157,910 or \$92.94 per square foot of living 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 four comparables located within the same block or subarea of the subject and within the same assessment neighborhood code as the subject property.² The comparable sales have sites of 42,645 square feet of land area. These comparables consist of 1-story class 2-03 dwellings of frame construction containing 1,484 and 1,631 square feet of living area and are 65 and 76 years old, respectively. Each comparable has a crawl space foundation, and one comparable has a 2.5-car garage. The comparables sold in May 2019 and September 2021 for prices of \$170,000 and \$180,000 or for \$104.23 and \$121.29 per square foot of living area, land included, respectively.

Conclusion of Law

The appellant 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 five comparable sales in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables based on comparables #1 and #3 being 2-story homes, dissimilar to the subject's 1-story design, and each having significantly larger dwelling sizes relative to the subject. Appellant's comparable #2 appears to be an outlier based on its low sale price, the reason for which is explained in the Multiple Listing Service (MLS) sheet associated with the sale of this home emphasizing its best feature as being an "investor special" in need of foundation and cosmetic work. On the other hand, although board of review comparables #3 and #4 have smaller lot sizes relative to the subject, and board of review comparable #4 lacks a garage which is a feature of the subject

² Of the four comparables submitted by the board of review, only two have sales data. The other two comparables without sale data are not responsive to the appellant's overvaluation claim and will not be further considered or analyzed.

property, these two comparables are overall more similar to the subject in design/style, age, dwelling size, and some features than the appellant's comparables.

The Board finds the two best comparables in this record sold in May 2019 and September 2021 for prices of \$170,000 and \$180,000 or for \$104.23 and \$121.29 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$157,910 or \$92.94 per square foot of living area, land included, which falls below the two best comparable sales both in terms of overall market value and based on a sale price per square foot of living area, land included.

After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject is overvalued and, therefore, a reduction in the subject's assessment is not 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: _____

May 20, 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

John Dzurak, by attorney:
Glenn Guttman
Rieff Schramm Kanter & Guttman
100 North LaSalle Street
Suite 1410
Chicago, IL 60602

COUNTY

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