



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Piotr Klich  
DOCKET NO.: 22-22600.001-R-1  
PARCEL NO.: 07-36-205-005-0000

The parties of record before the Property Tax Appeal Board are Piotr Klich, the appellant, by Scott Shudnow, attorney-at-law of Shudnow & Shudnow, Ltd. 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 **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:

<b>LAND:</b>	\$7,506
<b>IMPR.:</b>	\$20,494
<b>TOTAL:</b>	\$28,000

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 2022 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 one-story dwelling of frame construction containing 1,304 square feet of living area. The dwelling is approximately 49 years old. Features of the property include a slab foundation and two bathrooms. The property has a 9,383 square foot site located in Elk Grove Village, Schaumburg Township, Cook County. The subject is classified as a class 2-03 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 completed Section IV – Recent Sale Data disclosing the subject property was purchased on March 30, 2021, for a price of \$280,000. The appellant identified the sellers as Michael and Jacqueline Barbanente and indicated the parties were not related. The appellant further reported the property was sold through a realtor, was listed for sale through the Multiple

Listing Service (MLS) and had been advertised for sale for 139 days. In further support of the transaction the appellant submitted a copy of the settlement statement dated March 30, 2021, reporting the \$280,000 purchase price and disclosing that commissions totaling \$14,000 were paid to two realtors. The appellant also submitted a copy of the listing sheet disclosing the property was listed for sale on October 16, 2020, went under contract on March 3, 2021, and closed on March 30, 2021, for a purchase price of \$280,000. The appellant argued the purchase was an arm's length transaction and requested a reduction to 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 \$29,999. The subject's assessment reflects a market value of \$299,990 or \$230.05 per square foot of living 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 three comparable sales improved with one-story dwellings of frame construction that range in size from 1,152 to 1,328 square feet of living area. The homes are 48 or 51 years old. Each property has a crawl space foundation, 1½ to 2½ bathrooms, and a 1-car or a 2-car garage. Two comparables have central air conditioning. Board of review comparable #3 is also described as having other improvements but no further descriptive information was provided. These properties have sites with either 7,455 or 7,700 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located ¼ of mile from the subject property. The sales occurred from April 2020 to March 2022 for prices ranging from \$286,000 to \$325,000 or from \$215.36 to \$282.12 per square foot of living area, including land.

The appellant's counsel submitted rebuttal comments asserting the board of review did not comment of the sale of the subject property but presented three unadjusted sales. The appellant's counsel also critiqued the sales provided by the board of review and commented that board of review comparables #1 and #2 were similar to the subject in size and support the reasonableness of the subject's purchase price when considering the differing features between the properties. Counsel also contends board of review comparable #3 is 13% smaller than the subject dwelling and has other improvements that were not disclosed. The appellant's counsel further contends the person that selected the board of review comparables is a biased advocate in support of a predetermined conclusion supporting the Cook County Assessor's position.

### **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 Board finds the best evidence of market value to be the purchase of the subject property in March 2021 for a price of \$280,000. A contemporaneous sale between parties dealing at arm's

length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (Ill. 1967). The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market with the Multiple Listing Service (MLS). In further support of the transaction the appellant submitted a copy of the subject's MLS listing sheet and a copy of the settlement statement disclosing the payment of commissions to the realtors involved in the transaction. The Board finds the purchase price is below the market value reflected by the subject's assessment. The Board further finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. Additionally, the Board finds the comparable sales provided by the board of review tend to support the conclusion the subject's purchase price is reflective of fair cash value after considering the appropriate adjustments to the comparables for differing features from the subject. The board of review comparable sales do not overcome the weight to be given the contemporaneous arm's length sale of the subject property in establishing the assessment for the year at issue. Based on this record the Board finds the subject property had a market value of \$280,000 as of January 1, 2022, and a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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:

January 20, 2026



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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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