



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

APPELLANT: Sylwia Gurgul
DOCKET NO.: 22-24808.001-R-1
PARCEL NO.: 08-13-418-004-0000

The parties of record before the Property Tax Appeal Board are Sylwia Gurgul, 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:

LAND: \$10,355
IMPR.: \$16,145
TOTAL: \$26,500

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 two-story dwelling of frame and masonry exterior construction containing 1,809 square feet of living area. The dwelling is approximately 61 years old. Features of the home include a partial basement, central air conditioning, one fireplace, two bathrooms, and an attached 2-car garage. The property has an 11,505 square foot site located in Des Plaines, Elk Grove Township, Cook County. The subject is classified as a class 2-07 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 on March 26, 2020, for a price of \$265,000. The appellant completed Section IV – Recent Sale Data of the appeal identifying the sellers as the Heirs at law and devisees of Barabara A. Misiak, and indicated the parties were not related. The appellant further indicated the property was sold through a realtor, was listed on

the Multiple Listing Service (MLS), and was on the market for 5 days. The appellant also submitted a copy of the settlement statement disclosing the settlement date of March 26, 2020, and the sale price of \$265,000. The settlement further disclosed sales commissions were paid to two realty firms. The appellant also submitted a copy of the listing describing the subject property as being livable but being sold in As-Is condition. The listing further stated the property needs some sweat equity and interior updating to be transformed into a gem and further asserted, "Immediate Equity/w Properly Done Rehab." Based on this evidence, the appellant requested the subject's assessment be reduced to \$26,500 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 \$36,277. The subject's assessment reflects a market value of \$362,770 or \$200.54 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 four comparable sales composed of class 2-07 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 1,813 to 1,998 square feet of living area. The dwellings range in age from 55 to 62 years old. Three comparables have a full basement with one having finished area, one comparable has a slab foundation, and three comparables have central air conditioning. The comparables have 2½ of 3½ bathrooms and each property has a 2-car garage. These properties have sites ranging in size from 7,737 to 11,098 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are in the same block or ¼ of a mile from the subject. These properties sold from October 2020 to December 2022 for prices ranging from \$385,000 to \$464,000 or from \$212.36 to \$232.23 per square foot of living area, including land.

In rebuttal the appellant's counsel contends the board of review did not speak to the subject's purchase price or attempt to refute the validity of the arm's length sale. The appellant's counsel also asserted the board of review submitted only four unadjusted raw sales that lack sufficient analysis. The appellant submitted copies of the MLS data sheets for the board of review comparables and argued the comparables have received substantial upgrades and/or rehabilitation. The appellant's counsel summarized the differences from the board of review comparables and the subject property based on the MLS data sheets, and further contends the board of review made no professional adjustments to the comparables for differences from the subject property.

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 2020 for a price of \$265,000. 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, the property had been advertised on the open market with the MLS and had been on the market for 5 days. In further support of the transaction the appellant submitted a copy of the settlement statement and a copy of the listing. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value.

The board of review did submit information on four comparable sales, however, the MLS data sheets for these sales that were submitted by the appellant disclosed these properties had received substantial upgrades and/or rehabilitation. Conversely, the listing of the subject property described the property as being sold in as-is condition and in need some sweat equity and interior updating, which indicates the subject dwelling is inferior to the board of review comparables. Additionally, there was no evidence in this record that the subject property had undergone any upgrades or rehabilitation from the date of its purchase to the assessment date at issue.

Based on this record the Board finds 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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

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