



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

appAPPELLANT: Artur Jarosinski
DOCKET NO.: 22-36059.001-R-1
PARCEL NO.: 09-17-207-070-0000

The parties of record before the Property Tax Appeal Board are Artur Jarosinski, 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 **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: \$4,192
IMPR.: \$20,808
TOTAL: \$25,000

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 consists of a 2-story dwelling of frame exterior construction with 1,152 square feet of living area. The dwelling was built in 1949 and is 73 years old. Features of the home include a full basement with finished area,¹ 1½ bathrooms, central air conditioning, and a 1-car or 242 square foot garage. The property has a 5,240 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant provided evidence disclosing the subject property was purchased from

¹ The appellant's evidence is internally inconsistent whether the subject's basement has a finished or unfinished area. The Board finds the subject dwelling has a full basement with finished area according to Section III of the appellant's residential appeal petition and the board of review's grid analysis.

Bronislaw Kowalkowski in September 2021 for a sale price of \$220,000. In Section IV of the Residential Appeal petition, the appellant disclosed the parties to the transaction were not related, the property was not sold due to a foreclosure action or using a contract for deed, and the property was advertised for sale. However, the appellant responded in the appeal petition to "See Attached HUD/PTAX-203/MLS" for details regarding the manner and period of time the property was advertised for sale, but the HUD and MLS documents were not included in the evidence provided by the appellant. To document the sale, the appellant provided an unsigned copy of the PTAX-203 Illinois Real Estate Transfer Declaration and a copy of the settlement statement that was signed by the appellant, but not the seller. The two documents affirmed the appellant purchased the property from Bronislaw Kowalkowski in September 2021 for a sale price of \$220,000. The settlement statement further disclosed a \$44,000 closing adjustment for a "Gift of Equity" to the buyer, but did not show the distribution of any real estate commissions.

Alternatively, the appellant submitted information on three comparable sales that are located from 0.06 of a mile to 1.09 miles from the subject, and one of which has the same assessment neighborhood code as the subject. The comparables consist of class 2-05, 2-story dwellings of frame or masonry exterior construction ranging in size from 1,047 to 1,221 square feet of living area. The dwellings were built in 1939 and 1942 and are approximately 80 or 83 years old. The comparables were reported to have full basements with "0" square feet of finished area, 1 full bathroom, and a 484 square foot garage. The comparables have from 3,531 to 8,085 square foot sites and sold from November 2020 to August 2022 for prices ranging from \$150,000 to \$246,000 or from \$143.27 to \$201.47 per square foot of living area, including land.

Contends the recent sale of the subject property meets all the criteria of an arm's length sale.

Based on the foregoing evidence, the appellant requested the subject's total assessment be reduced to \$17,470 which reflects a market value of \$174,700 or \$151.65 per square foot of living area, land included, 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" disclosing the total assessment for the subject of \$25,000. The subject's assessment reflects a market value of \$250,000 or \$217.01 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales that are located within the subject's same assessment neighborhood code and approximately ¼ of a mile from the subject property. The comparables consist of class 2-05, 2-story dwellings of frame or masonry exterior construction ranging in size from 1,121 to 1,415 square feet of living area. The dwellings are 71 or 80 years old. Each comparable has a partial or a full basement with one having finished area, 1 full bathroom and either a 1.5-car or a 2-car garage. Comparable #3 also has 1 half bathroom. The comparables have 4,098 or 4,550 square foot sites that sold from March 2021 to March 2022 for prices of \$287,000 and \$305,000 or from \$215.55 to \$256.02 per square foot of living area, including land. In addition, the board of review's comparative grid analysis shows the subject property sold on October 14, 2021 for a

sale price of \$220,000. 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 based on overvaluation is warranted.

The appellant provided information related to the September 2021 sale of the subject property for \$220,000 along with three comparable sales, and the board of review provided three comparable sales for the Board's consideration.

The Board has given little weight to the subject's September 2021 purchase price. In this regard, the Board recognizes that the Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). In addition, Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

The Property Tax Appeal Board finds the subject's sale does not meet at least one of the fundamental requirements to be considered an arm's-length transaction reflective of fair cash value. The Board finds the appellant's evidence did not actually prove by a preponderance of the evidence that the subject property was advertised or exposed for sale on the open market. The appellant indicated in Section IV of the residential appeal petition that the subject property was advertised for sale and to "See Attached HUD/PTAX-203/MLS" documentation regarding manner or length of time the property was exposed to the open market. However, the HUD and MLS documents were not included in the appellant's documentary evidence and there was no further evidence found in the record regarding the exposure of the subject on the open market prior to its sale. The appellant did provide a copy of the PTAX-203 Illinois Real Estate Transfer Declaration indicating the property was advertised for sale and a copy of the settlement statement, but the document did not contain signatures of the buyer or seller, nor did it have transfer stamps affixed to the document. Moreover, the settlement statement did not show the distribution of a real estate commission; however, it disclosed there was a \$44,000 closing adjustment for a "Gift of Equity" given to the appellant as part of the sale's transaction. For these reasons, the subject's sale price has been given less weight by the Board and is not considered indicative of fair market value for the subject property.

Additionally, the Board gives reduced weight to the appellant's comparables #2 and #3 due to their more distant locations within a different assessment neighborhood than the subject. The

Board has also given less weight to the board of review #2 due to its remote sale date that occurred in November 2020, less proximate in time to the January 1, 2022 assessment date at issue, and it has a considerably larger dwelling size than the subject.

The Board finds the best evidence of market value in the record to be the appellant's comparable sale #1 and the board of review comparable sales #1 and #3. These comparables sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, age, and dwelling size with varying degrees of similarity in other features suggesting adjustments for these differences would be necessary to make them more equivalent to the subject. Specifically, upward adjustments are needed for two of the comparables that lack an additional half bathroom and basement finish and each comparable for their smaller site size and lack of central air conditioning, which are features of the subject. Conversely each comparable requires a downward adjustment for their larger garage sizes. These three comparables sold from March 2021 to August 2022 for prices ranging from \$170,000 to \$305,000 or from \$151.65 to \$256.02 per square foot of building area, including land. The subject's assessment reflects a market value of \$250,000 or \$217.01 per square foot of building area, including land, which falls within the range established by the best comparable sales in this record. Based on this record, the Board finds the subject is not overvalued and 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: August 19, 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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