



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

APPELLANT: Barbara Gladysz
DOCKET NO.: 23-35801.001-R-1
PARCEL NO.: 09-13-105-039-0000

The parties of record before the Property Tax Appeal Board are Barbara Gladysz, the appellant(s); 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: \$8,286
IMPR.: \$26,713
TOTAL: \$34,999

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 (BOR) pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 an owner occupied, multi-level, single family dwelling of masonry construction 1,292 square feet of living area. The subject property was built in 1961. Features of the home include a partial unfinished basement with a utility room¹, central air conditioning, and a two-car garage. The property has a 7,205 square foot site located in Morton Grove, Maine Township, Cook County. The subject is classified as a class 2-34 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 submitted evidence disclosing the subject property was purchased on July 7, 2021, for

¹ The BOR describes the subject's basement as a partial finished basement with a formal recreation room. Appellant supplied descriptions and a photograph of the basement indicating that it is a partial unfinished basement with a utility room. The BOR did not provide evidence or argument refuting the appellants description. The board finds that the subject had a partial unfinished basement with a utility room.

a price of \$274,000 or \$212.07 per square foot of living area, including land. In support of this argument the appellant completed Section IV – Recent Sale Data of the residential appeal form identifying the seller as a Trust and further indicated the parties to the transaction were not related. The appellant also indicated that realtor was not used in the sale of the subject and that the subject was not advertised to the open market prior to its sale in July of 2021. The appellant also disclosed the property was not sold due to a foreclosure action or with the use of a contract for deed. The appellant submitted a copy of the settlement statement dated July 7, 2021, indicating that the subject sold for the purchase price of \$274,000; a copy of the Residential Real Estate contract listing the purchase price and the parties to this transaction². The contract indicates that the parties agreed and acknowledged that the purchase of the subject was in an “AS IS” condition. The appellant also submitted photographs and signed handwritten letter in which she indicated that the “The House is and was when purchased FIXER-UPPER [sic] with many things damaged and outdated”. The appellant submitted photographs and listed descriptions of 21 features of the subject in support of the sale of the subject was as a “FIXER UPPER”. Appellant also provided the final Cook County Board of Review valuation letters for the subject for years 2021, 2022, and 2023. Based on the submitted evidence and argument, the appellant requested a reduction in the subject's total assessment to \$27,172.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,999. The subject's assessment reflects a market value of \$349,990 or \$270.89 per square foot of living area, land included, when applying the 10% 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. Each of the comparable sales was located within the same subarea as the subject with three of those comparable properties located within a ¼-mile radius of the subject property. The sales comparable properties provided by the board of review sold between December of 2021 and April of 2023, and ranged: in price between \$425,000 to \$500,000; in living area square footage between 1,212 to 1,290; and in sale price per square foot of \$350.08 to \$400.17, land included. Based on this evidence, the board of review requested that the assessment be confirmed.

In written rebuttal, the appellant argued that the board of review’s suggested comparable properties fail to support the assessed valuation because of differences between them and the subject property. The appellant noted that the BOR’s description of the subject as in deluxe condition with a masonry construction was incorrect. Appellant then reiterated that the subject was constructed of “brick and vinyl siding with frame behind” and was outdated and in poor condition. Appellant further argued that the subject was sold “AS IS, Below Market Value”. The appellant reaffirmed the request for an assessment reduction.

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

² Real estate contract disclosed that the seller, the appellant, and the subject all had the same address at the time of the subject’s 2021 sale.

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 Illinois Supreme Court 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 preponderance of the evidence shows the subject property was not advertised or exposed for sale on the open market as reported by the appellant in Section IV of the appeal petition. There is no evidence conclusively showing if or how the property was advertised to the open market. Therefore, the subject's sale price was given reduced weight and is not considered indicative of fair market value.

Illinois Courts have stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. *Ellsworth Grain Company v Property Tax Appeal Board*, 172 Ill.App.3d 552, 526 (4th Dist. 1988). Although the appellant's evidence may suggest the subject's transaction was between a willing, knowledgeable buyer and seller, the Board finds the evidence conclusively shows that the subject was not advertised for sale in the open market which is not typical of the due course of business and trade. The appellant's appeal petition indicated that the subject property was never advertised for sale in the open market. Thus, the public did not have the same opportunity to purchase the subject property regardless of the subject's condition at the time of sale and at any negotiated sale price.

The appellant ultimately had the burden of showing overvaluation in the assessment process by a preponderance of the evidence. The Board finds that without corroboration in the form of documentary evidence that the subject was exposed to the open market this appellant has failed to meet their burden of proof and that a reduction on this basis 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: _____

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

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