



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

\$\$APPELLANT: Javier Skulski
DOCKET NO.: 23-42822.001-R-1
PARCEL NO.: 31-36-104-003-0000

The parties of record before the Property Tax Appeal Board are Javier Skulski, 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: \$2,625
IMPR.: \$6,898
TOTAL: \$9,523

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 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 a one-story dwelling with 962 square feet of living area and masonry construction. The dwelling is approximately 72 years old. Features of the home include a slab foundation and a 1.5-car garage. The property has a 7,500 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-02 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 information on three comparable sales properties which sold from August 2021 to December 2023 for sale prices ranging from \$49,500 to \$85,000 or \$52.16 to \$89.38 per square foot of living area, land included in the sale price. The subject property has a total assessment of \$9,523 which reflects a market value of \$95,230 or \$98.99 per square foot of living area, land included. The improvements on the suggested comparable sales properties were 72 years old, had from 949 to 974 square feet of living area, and were located within a 0.1-mile

radius of the subject. Each of these comparables was a class 2-02 property of masonry construction with a slab foundation, one bathroom, and a 1.5-car garage. Appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's total assessment, including reduction in the land assessment and the improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,523. The subject's assessment reflects a market value of \$95,230 or \$98.99 per square foot of living area, including land, when applying the three-year average median 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 properties, and one other property without sales information, which sold from February 2022 to March 2023 for sale prices from \$80,000 to \$128,000 or \$84.30 to \$131.42 per square foot of living area, land included on the sale price. The improvements on the suggested comparable sales properties were 71 years old, had from 949 to 974 square feet of living area, and were located within the same neighborhood code as the subject, with three of the properties within the same subarea as the subject. Each of these improvements had one bathroom, a slab foundation, and a 1.5- to 2.5-car garage. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted six comparable sales properties for the Board's consideration in determining assessment equity. The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, and #3 and board of review's comparable sales #1, #2, and #4. Board of review's suggested comparable #3 had no sales information. The appellant requested in the Residential Appeal Form that the land assessment for the subject property also be reduced. Appellant offered no evidence in the record to support this request. These comparable properties sold for prices ranging from \$52.16 to \$131.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$98.99 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: _____

January 20, 2026



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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