FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Jurusik
DOCKET NO.: 23-53265.001-R-1
PARCEL NO.: 18-18-407-053-0000

The parties of record before the Property Tax Appeal Board are Michael Jurusik, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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 ***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:	$4,837
IMPR.:	$62,163
TOTAL:	$67,000

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 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, two-story dwelling of frame and masonry construction with 2,286 square feet of living area. The dwelling is approximately ten years old. Features of the home include a full basement, central air conditioning, a fireplace, three bedrooms, two and a half bathrooms and a two-car garage. The property has a 3,395 square foot site and is in Western Springs, Lyons Township, Cook County. The property is a class 2 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 an appraisal estimating the subject property had a market value of $58,000 as of *January 1,2023*. The appraisal used the sales comparison approach. The appraiser relied on six suggested sales comparables of dwellings within half a mile's distance to the subject property for amounts ranging from $515,000 to $650,000, or between $222.22 and $291.27 per square foot of living area, land included in the sales prices. The appraiser adjusted the sales prices to account for differences between the six comparables and the subject property. The appraiser, who is licensed, did a site visit, and authored a report, including photos, graphs, maps and charts. After applying the adjustments, the appraiser determined the subject's market value was $580,000.

The appellant submitted a waiver requesting the case be written on evidence. The appellant included a prayer for relief reiterating their position based on previously submitted documentation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $67,000. The subject's assessment reflects a market value of $670,000 or $2,286 per square foot of living area, including land, when applying Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four suggested sale comparable properties sold between July 2023 and October 2023, or between $264.26 and $323.82 per square foot of living area, land included in the sales prices. The four board of review comaparables are all listed on the same block as each other and the subject property. The board of review did not adjust figures to account for differences between the respective properties when comparing value. The board of review is seeking no change in 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). Initially, it is important to note that when market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. Winnebago Couty Board of Review v. Property Tax Appeal Board., 313 Ill. App. 3d 1038, 1043 (ed Dist. 2000), The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board recognizes the thorough and professional appraisal offered by the appellant opining a market value of $580,000 as of January 1, 2023. However, despite the fact that the board of reviews comparable sales grid relies on static numbers, i.e. unadjusted, they are, to the Boards mind, a more accurate statement of market value. The board of review comparables one and four are nearly identical to each other and the subject in such significant factors as size, features and age. Critically, the sales information on these very similar dwellings provided by the board of review are more recent than data provided by the appellant. The subject's assessment reflects a market value within the range of the best evidence of market value in the record. The Board finds the subject property had a market value of $670,000 as of the assessment date at issue.

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: September 15, 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

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