FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Piotr Gutkowski
DOCKET NO.: 24-27520.001-R-1
PARCEL NO.: 13-36-221-044-0000

The parties of record before the Property Tax Appeal Board are Piotr Gutkowski, the appellant, by attorney Scott Shudnow, 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:	$19,404
IMPR.:	$30,096
TOTAL:	$49,500

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 2024 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 property is a 3,465 square foot site located in Chicago, West Chicago Township, Cook County. The subject property consists of an approximately 137-year-old, two-story, dwelling of frame construction containing approximately 2,734 square feet of gross living area. Features of the dwelling include two bathrooms, a full basement, and a two-car garage. The subject is classified as a class 2-11 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 that the subject property was purchased on August 2, 2023, for a price of $495,000. The appellant completed Section IV - Recent Sale disclosing the subject was sold by a realtor, was advertised for sale on a multiple listing service (MLS) for approximately thirteen days, was not sold subject to a foreclosure action but was sold using a contract for deed,

and the parties were not related. In addition, the appellant provided the MLS listing, showing the property sold “AS-IS”, as well as the settlement statement documenting the sale of the subject and price. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total valuation for the subject of $53,500 which reflects a market value of $535,000, land included, or $195.68 per square foot of living area, including land, when applying the median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its position, the Board of Review submitted four comparable sales. The sales were in the same neighborhood, and on the same block or within a quarter mile of the subject. The comparables were improved with Class 2-11 dwellings of frame or masonry construction, ranging in age from 127 to 141 years, and improvements ranging from 2,400 to 3,249 square feet of living area. These properties sold between June 2022 and November 2024 for prices ranging from $600,000 to $826,250, or $250.00 to $277.80 per square foot of living area, land included. The Board of Review requested confirmation of the subject’s assessment.

In rebuttal the appellant submitted a brief noting that the board of review’s unadjusted raw sales data lack analysis, the board of review did not submit MLS listings for their comparables showing their differences from the subject, and the board of review did not dispute the arms-length purchase of the subject.

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 on August 2, 2023, for a price of $495,000. 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 and the property had been advertised for sale. In further support of the transaction the appellant submitted a copy of the settlement statement and MLS listing contemplating a transaction between a willing seller and a willing buyer. The fact that a contract for deed was used does not dimmish the arm’s length nature of the sale as the buyer and seller were unrelated, the property was listed on the open market, the terms reflect market conditions, and the sale price is consistent with the subject’s condition based on comparable sales. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. The Board finds the

purchase price is below the market value reflected by the assessment. Therefore, a reduction in the subject's assessment commensurate with the appellant's request is appropriate. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: November 17, 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 9-215 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Piotr Gutkowski, by attorney:
Scott Shudnow
Shudnow & Shudnow, Ltd.
77 West Washington Street
Suite 1620
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602