



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Miroslaw & Justy Rychlik  
DOCKET NO.: 13-35850.001-R-1  
PARCEL NO.: 15-34-318-030-0000

The parties of record before the Property Tax Appeal Board are Miroslaw & Justy Rychlik, the appellants, by Christopher G. Walsh, Jr., Attorney at Law 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:

<b>LAND:</b>	\$3,969
<b>IMPR.:</b>	\$16,551
<b>TOTAL:</b>	\$20,520

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2013 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 of frame and masonry construction with 1,417 square feet of living area. The dwelling is 57 years old. Features of the home include a partial basement that is finished, a fireplace and a two-car garage. The property has a 7,560 square foot site and is located in Brookfield, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2012 tax year should be carried forward to the 2013 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellants also disclosed that the Property Tax Appeal Board's 2012 decision lowering the assessment of the subject property to \$18,260 was based on the January 2012 sale of the subject

property for a price of \$160,000. The appellants' evidence included a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) regarding the subject's sale, which revealed the property was not advertised for sale. In addition, the appellants failed to disclose whether the subject property is an owner-occupied residence or not.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,520. The subject's assessment reflects a market value of \$205,200 or \$144.81 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

As to the appellants' request to have the Property Tax Appeal Board's 2012 decision be carried forward to the 2013 tax year pursuant to section 16-185 of the Property Tax Code, the board of review argued that the subject property is not entitled to receive a "Rollover" for 2013 because the subject is not an owner occupied residential property.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable sales that were located in the same neighborhood code as the subject property. The comparables were one-story or one and one-half story dwellings of masonry or frame and masonry construction containing from 1,249 to 1,558 square feet of living area. The comparables ranged in age from 56 to 64 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April to December 2012 for prices ranging from \$199,000 to \$278,100 or from \$150.83 to \$206.92 per square foot of living area, including land.

### **Conclusion of Law**

The appellants raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2012 tax year should be carried forward to the 2013 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a **residence occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment. The board of review argued that the subject property is not owner-occupied, which was not refuted by the appellants. For this reason, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted because the subject of the appeal is not entitled to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The Board finds the best evidence of market value to be the board of review's comparable sales. These comparables were similar to the subject in location, size, age and features. These comparables also sold proximate in time to the January 1, 2013 assessment date at issue. The comparables had sale dates ranging from April to December 2012 for prices ranging from \$199,000 to \$278,100 or from \$150.83 to \$206.92 per square foot of living area, land included. The subject's assessment reflects a market value of \$205,200 or \$144.81 per square foot of living area, including land, which falls within the range established by the comparable sales in the record on a total market value basis and below the range on a per square foot basis. The Board gave little weight to the subject's January 2012 sale because the record shows the subject was not advertised for sale, which is an important element for the sale to be considered an arms-length transaction. Based on this record, 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:

---

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:

February 13, 2019

---



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

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

APPELLANT

Miroslaw & Justy Rychlik, by attorney:  
Christopher G. Walsh, Jr.  
Attorney at Law  
111 West Washington Street  
Suite 1150  
Chicago, IL 60602

COUNTY

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