



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

APPELLANT: Tomasz Golebiowski
DOCKET NO.: 19-28273.001-R-1
PARCEL NO.: 18-34-405-034-0000

The parties of record before the Property Tax Appeal Board are Tomasz Golebiowski, 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: \$4,455
IMPR.: \$28,045
TOTAL: \$32,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2019 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 two-story dwelling of frame and masonry exterior construction with 3,550 square feet of living area. The dwelling is approximately 12 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a three-car garage. The property has an 11,880 square foot site located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and recent sale as the bases of the appeal. With respect to the contention of law, the appellant's attorney requested a reduction in the assessment of the subject property be carried forward under section 16-185 of the Property Tax Code (35 ILCS 200/16-185) for the 2019 tax year based upon pending favorable decisions for the 2017 and 2018 tax year appeals with the Property Tax Appeal Board (PTAB). However,

the Board takes notice that based on the evidence submitted by the parties there was no reduction in the subject's assessment to be carried forward under the appellant's contention of law argument from the 2017 final decision of the Property Tax Appeal Board under Docket No. 17-27769.001-R-1. In the legal brief the attorney indicated the subject is an owner-occupied residence and In addition, the appellant's evidence disclosed the subject property is an owner-occupied residence.

In support of the overvaluation argument for this appeal, the appellant submitted evidence disclosing the subject property was purchased from the seller U.S. Bank National Association, as Trustee for Merrill Lynch First Franklin Mortgage on February 25, 2016 for a price of \$325,000. The appellant's counsel contends in the legal brief that the subject's sale price is the best indicator of its market value, that the buyer and seller are not related, and the subject was listed on the MLS website through Peter Koconis of Rising Realty, LLC for 107 days prior to its sale. In support of the transaction, the appellant submitted copies of the "Cook County Board of Review" 2019 final decision, a settlement statement that reported commissions paid to three entities, and a Multiple Listing Service (MLS) printout that reaffirmed the subject's sale date and price and also revealed the subject was sold "AS-IS" through an online auction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,000. The subject's assessment reflects a market value of \$370,000, land included, for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review disclosed 2017 was the first year of the general assessment cycle for the subject property and that no township equalization factor was applied for the 2019 tax year for Lyons Township.

In support of its contention of the correct assessment the board of review confirmed the sale of the subject and submitted recent sale information on four comparable properties with the same neighborhood code as the subject. The comparables have sites ranging in size from 6,507 to 10,230 square feet of land area and have varying degrees of similarities to the subject in location, age, dwelling size, and/or other features. The comparables sold from July 2016 to September 2019 for prices ranging from \$260,000 to \$349,000 or from \$109.24 to \$117.75 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal after the initial filing of this appeal, appellant's counsel submitted a copy of the 2018 final decision issued by the PTAB for the subject property under Docket No. 18-22786.001-R-1, and additionally, requested the subject's lower assessment of \$32,500 from the prior year's decision be carried forward under Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The attorney asserted that the subject property continues to be owner occupied and that the 2018 and 2019 appeals are within the same general assessment period for the subject.

Conclusion of Law

The appellant asserted in rebuttal that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted. The Board further finds section 16-185 of the property Tax Code is controlling in this appeal and does not need to further address the appellant's other overvaluation argument.

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 Property Tax Appeal Board finds the record disclosed the subject property was the matter of an appeal before the Property Tax Appeal Board for the 2018 tax year under Docket Number 18-22786.001-R-1 in which the subject's assessment was lowered to \$32,500 based on the evidence in the record. In addition, the record indicates that the subject property is an owner-occupied residence and that the 2018 to 2019 tax years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's-length transaction after the Board's decision, the decision of the PTAB was reversed or modified upon review, or a township equalization factor was applied in 2019 by county assessment officials. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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:

September 19, 2023



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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