



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

APPELLANT: Arkadiusz Bakiej  
DOCKET NO.: 17-29906.001-R-1  
PARCEL NO.: 23-15-201-013-0000

The parties of record before the Property Tax Appeal Board are Arkadiusz Bakiej, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in South Holland; 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:** \$11,897  
**IMPR.:** \$41,248  
**TOTAL:** \$53,145

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 2017 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 construction with 4,896 square feet of living area. The dwelling is approximately 53 years old. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a 3-car garage.<sup>1</sup> The property has a 47,591 square foot site and is located in Palos Hills, Palos Township, Cook County. The property is a class 2-08 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 \$390,000 as of January 1, 2016.

---

<sup>1</sup> The parties differ as to the size of the subject's garage; however, the Board finds the discrepancy will not impact the decision for this appeal.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property. The appellant's appraiser selected five comparable properties that are located in Palos Hills or Palos Park. The comparables have sites ranging in size from 9,479 to 40,467 square feet of land area that are improved with two-story dwellings that range in size from 3,200 to 6,321 square feet of living area. The comparables range in age from 14 to 57 years old and have other features with varying degrees of similarity to the subject. The comparables sold from December 2014 to June 2015 for prices ranging from \$350,000 to \$395,000 or from \$55.37 to \$114.71 per square foot of living area, including land.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$39,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,145. The subject's assessment reflects a market value of \$531,450 or \$108.55 per square foot of building area, including land, when applying the Cook County level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located in Hickory Hills, Palos Heights or Palos Park. The comparables have sites ranging in size from 12,635 to 78,864 square feet of land area that are improved with two-story dwellings of masonry or frame and masonry construction. The comparables range in size from 3,885 to 3,973 square feet of living area and range in age from 10 to 62 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables have sale dates ranging from July 2016 to June 2017 and sold for prices ranging from \$413,700 to \$950,000 or from \$104.79 to \$242.66 per square foot of building area, including land.

Based on this evidence 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 Board finds the best evidence of market value to be board of review's comparable sales. These comparables are similar to the subject in location, style and some features. These comparables also sold proximate in time to the January 1, 2017 assessment date at issue. The best comparables sold from July 2016 to June 2017 and sold for prices ranging from \$413,700 to \$950,000 or from \$104.79 to \$242.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$531,450 or \$108.55 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the comparables for differences when compared to the

subject, the Board finds the subject's assessment is supported. The Board gives less weight to the appellant's appraisal due to its effective date of January 1, 2016, one year prior to the assessment date at issue. The Board finds the appraisal relied on sales from 2014 and 2015, which would be less probative of the subject's estimated market value as of the January 1, 2017 assessment date at issue. 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: June 8, 2021



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

Arkadiusz Bakiej, by attorney:  
William I. Sandrick  
Sandrick Law Firm, LLC  
16475 Van Dam Road  
South Holland, IL 60473

COUNTY

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