



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

APPELLANT: Anna Mikiewicz  
DOCKET NO.: 19-47453.001-R-1  
PARCEL NO.: 02-12-206-041-1029

The parties of record before the Property Tax Appeal Board are Anna Mikiewicz, the appellant, 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:** \$1,347  
**IMPR.:** \$7,604  
**TOTAL:** \$8,951

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 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 is a condominium unit in a three-story dwelling of masonry construction. Appellant's unit has 900 square feet of living area. Features of the unit include two full bathrooms and air conditioning. The property has a 186,916 square foot site and is located in Palatine, Palatine Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on the assessments of four comparable properties in the same neighborhood. The improvement assessments of these comparables ranged from \$6.01 to \$6.44 per square foot of living area, as opposed to the subject's improvement assessment of \$8.45 per square foot of living area. The appellant also submitted a copy of the PTAB's decision dated February 18, 2020, regarding the subject property's assessment for the 2017 tax year. That decision approved a settlement between appellant and the board of review under which the correct assessment of the subject for the 2017 tax year was determined to be \$5,100. Appellant

also presented evidence of the most recent sale of the subject, a March 15, 1998, sale for \$68,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,951. The subject's assessment reflects a market value of \$89,510 or \$8.45 per square foot of living area when using the Cook County Real Property Assessment Classification Ordinance 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 15 selected comparable sales of units in the same condominium complex as the subject. The sales took place between March 10, 2017, and June 10, 2019, for amounts ranging from \$71,000 to \$103,000.

### **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 gives no weight to the 1998 sale of the subject property because it occurred more than 20 years before the relevant tax year. It gives limited weight to the PTAB's decision dated February 18, 2020, regarding the subject property's assessment for the 2017 tax year. That decision approved a settlement between appellant and the board of review under which the correct assessment of the subject for the 2017 tax year was determined to be \$5,100. The Board notes, however, that a new triennial assessment period for Palatine Township began in 2019. Therefore, 2017 and 2019 are not part of the same triennial assessment period, so the \$5,100 assessment for 2017 does not automatically carry forward to 2019. *See* 35 ILCS 200/16-185.

The Board also gives limited weight to the other evidence submitted by the appellant, but it finds that the best evidence of the subject's market value is three of the comparable sales from the board of review. These comparable sales each took place between July 20, 2018, and November 19, 2019, within one year of the assessment date of January 1, 2019. Each involved a condominium unit that was the same size as appellant's and was in the same complex. These three comparables sold for prices ranging from \$90,000 to \$96,000. The subject's assessment reflects a market value of \$89,510, which is below the range established by the best comparable sales in this record. 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:

April 19, 2022



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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