



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

APPELLANT: Arkadiusz Bakiej  
DOCKET NO.: 20-20309.001-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:** \$13,087  
**IMPR.:** \$34,298  
**TOTAL:** \$47,385

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 2020 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 single-family dwelling of frame and masonry exterior construction with 4,896 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a three-car garage. The subject also has "other improvements" which have not been further identified in the record. The property has a 47,591 square foot site and is located in Palos Hills, Palos Township, Cook County. The subject is classified as 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 exterior only Restricted Appraisal Report prepared by Scott A. Sieman estimating the subject's fee simple market value using the sales comparison approach to be \$420,000 as of January 1, 2020. The appraiser noted the subject was considered to be in average

condition with no recent significant updates. The appraiser acknowledged that due to the current pandemic, the homeowner was uncomfortable with allowing the appraiser to enter the home for an interior inspection. Thus, the appraiser made an extensive exterior inspection and “physical information was obtain[ed] through conversations with the owner and through public records.”

The appraiser selected three comparable sales located in Palos Hills, Palos Park or Hickory Hills and from .79 of a mile to 3.77 miles from the subject. The sites range in size from 18,995 to 20,601 square feet of land area improved with “Colonial” dwellings of average quality that range in age from 17 to 33 years old. The homes range in size from 3,731 to 4,484 square feet of living area. The comparables each have a basement, two of which have finished area. Features include central air conditioning and either a two-car or a three-car garage. The comparables sold from March to December 2019 for prices ranging from \$410,000 to \$460,000 or from \$91.44 to \$120.61 per square foot of living area, including land. The appraiser applied adjustments to the comparables for differences in location (not being on a busy street), superior condition of sales #1 and #2 along with garage size, and for each comparable differences in dwelling size, bathroom count, basement/basement finished area. Based on the adjustment process used by the appraiser, adjusted sales prices were determined to range from \$389,100 to \$435,900. As part of the addendum, the appraiser reported that no location adjustments were warranted based on market research. From use of the sales comparison approach, the appraiser opined a value of the subject of \$420,000 as of January 1, 2020. Based on this evidence, the appellant requested that the assessment be reduced to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,385. The subject's assessment reflects a market value of \$473,850 or \$96.78 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review noted there were “limited comparables in the neighborhood” and submitted information on three comparable sales, two of which are located in the same neighborhood code as the subject. The board of review further recognized that comparable #3 was 3,000 square feet smaller than the subject dwelling. The board of review comparables have sites ranging from 6,600 to 10,230 square feet of land area improved with either a one-story or a two-story dwelling of masonry or frame and masonry exterior construction. The homes range in size from 1,092 to 4,016 square feet of living area and range in age from 4 to 58 years old. Each comparable has a full basement, two of which have finished area. Features include central air conditioning and either a one-car or a three-car garage. Two comparables each have a fireplace and comparable #1 has “other improvements” which are not further identified on the record. The properties sold from April 2018 to September 2019 for prices ranging from \$205,000 to \$585,000 or from \$99.45 to \$187.73 per square foot of living 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 appellant submitted an appraisal of the subject property and the board of review submitted three comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the appraiser's conclusion of value does not appear to be credible given the lack of adjustments and/or explanation for not adjusting lot size differences and/or age differences between the subject property and the three chosen comparables each of which have substantially smaller lots than the subject that has 47,591 square feet of land area along with the significantly newer ages of the comparables when compared to the subject that is 58 years old. Having determined that the conclusion of value by the appraiser is not a reliable indication of the market value, the Board will examine the raw sales data in the record.

The record contains six sales for the Board's consideration. The Board has given reduced weight to appraisal sale #1 and board of review sale #3 due to substantial differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the appraisal sales #2 and #3 as well as board of review comparable sales #1 and #2 which present varying degrees of similarity to the subject in location, age, dwelling size and some features. These four comparables sold from April 2018 to November 2019 for prices ranging from \$395,000 to \$585,000 or from \$91.44 to \$145.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$473,850 or \$96.78 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. Based on the foregoing analysis and after considering necessary adjustments to the best comparable dwellings for their newer ages when compared to the subject and considering the subject's substantially larger lot size as compared to these properties, 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:

May 21, 2024



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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