



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

APPELLANT: Halina Wisniewska  
DOCKET NO.: 20-20362.001-R-1  
PARCEL NO.: 23-01-111-024-1001

The parties of record before the Property Tax Appeal Board are Halina Wisniewska, the appellant(s); 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:** \$2,515  
**IMPR.:** \$12,451  
**TOTAL:** \$14,966

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 24-year-old first floor condominium unit located in a five-unit building. The subject has 800 square feet of living area. Features of the home include central air conditioning and an attached one-car garage. The property sits on a 10,706 square foot site and is located in Bridgeview, Palos Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. Appellant's submitted residential appeal form indicates that a recent sale is proof that the subject property market value is not accurately reflected in its 2020 assessment. In support of this argument the appellant submitted evidence of a 2020 sale of a condominium unit *other* than the subject (7820 W 87th Place Unit 2N, Bridgeview). The evidence for this sale was in the form of a settlement statement, residential real estate contract and information on the sale of this condominium on Section IV of the appellant residential appeal form. Additionally, the appellant submitted a letter stating that "a unit" in her

condominium complex sold for \$103,000.00 on August 27, 2020, and requested adjustment of her total assessed value based on that most recent sale. The letter stated that the recent sale of “a unit” in her building reflects the most accurate value of her condominium. No other evidence was submitted by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,966. The subject's assessment reflects a market value of \$149,660, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. The board of review also submitted its Condominium Analysis Results for 2020.

Appellant Halina Wisniewska and board of review representative Shaina Howell appeared before the Property Tax Appeal Board on August 3, 2023, for hearing.

Ms. Wisniewska testified that she and her son purchased the building in 2006 and converted the building to accommodate five individual condominium units. Each unit has a 20% share of the value of the total building. She testified that she is the treasurer of the condo association and that in a prior year an appeal was sought on all five condominium units. From that appeal only one unit received a reduction in its assessed value. All the other units, including the subject, remained at a total assessed values of \$14,966.00. After further appeals the total assessed value of some of the units were lowered. Ultimately, Ms. Wisniewska testified that there are three different total assessed values for the five similar condominiums in the five-unit complex.

During questioning by the ALJ Ms. Wisniewska indicated that the sale documents submitted in her appeal were for a unit in her building and not for her unit. She further testified that the total assessed value for that unit was lowered based on that sale. Ms. Wisniewska testified that similar units in her complex sold for less than the market value assessed for her unit after 2020, the lien year of this appeal. Based on these sales Ms. Wisniewska requested a reduction of the total assessed value of the subject.

During questioning by the BOR representative Ms. Wisniewska stated that she was the agent in the sale of the condo unit sold in 2020. She stated that the buyer had a separate agent in the sale.

Ms. Howell, the board of review’s representative, rested without testimony.

### **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 that the appellant failed to prove the market value of the subject by a preponderance of the evidence. The appellant's sole basis for challenging the board of review's 2020 final assessment of the subject was a recent sale of a condominium unit in her complex.

Proof of the market value of the subject property may consist of the following: an appraisal of the subject property as of the assessment date at issue; ***a recent sale of the subject property***; documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property. 86 Ill.Admin.Code §1910.65(c)

The appellant submitted evidence and provided testimony regarding the sale of a condominium unit that sold for \$103,000 in August of 2020. That unit was located in the same building as the subject. Her request for a reduction in the total assessment of the subject was based solely on the 2020 sale of that unit. No evidence or testimony was presented that indicated that the condominium that is the subject of this appeal was part of a real estate sales transaction. The Board gave no weight to testimony from the appellant regarding the sale of other condominium units in her building. Appellant provided no evidence of those sales including the date of sale, a sales contract or a deed. Evidence of a single recent sale of a unit other than the subject is insufficient to justify a reduction in assessment.

Based on this record the Board finds the subject's assessment *is* reflective of market value and 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:

October 17, 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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