



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

APPELLANT: Bartosz Pikul  
DOCKET NO.: 20-20368.001-R-1  
PARCEL NO.: 23-01-111-024-1003

The parties of record before the Property Tax Appeal Board are Bartosz Pikul, 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 **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:** \$2,515  
**IMPR.:** \$7,785  
**TOTAL:** \$10,300

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 single, 2<sup>nd</sup> floor condominium unit with 800 square feet of living area. Features include central air condition and an assigned parking space. The building was constructed in 1996 and is approximately 24 years old. The property 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 contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data of the residential appeal petition disclosing the property was purchased by the appellant from KHW Trust Number 2004 (the seller) on August 27, 2020 for a price of \$103,000. The appellant also disclosed \$5,000 in renovation costs prior to occupancy on September 1, 2020. The record further disclosed the sale did not involve family or related corporations; the subject was sold through Kamila Jurasik, a realtor with Re/Max 10, and advertised in a Multiple Listing Service (MLS) on social media for a period of

approximately 51 days. To document the sale, the appellant submitted copies of the real estate contract, settlement statement that reported a paid commission to Re/Max 10, and radon and real property disclosure reports. Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the purchase price.

As part of the evidence, the appellant submitted copies of the 2020 tax year final decisions of the board of review for two of the units within the subject's condominium building disclosing total assessments for the subject property (PIN #23-01-111-024-1003) of \$14,966 and another unit (PIN #23-01-111-024-1005) of \$10,300.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

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 or \$187.08 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" and a sales analysis with limited property and sales information on three condominium units located within Hickory Hills, Illinois. The condominium units' range in size from 1,125 to 1,300 square feet of living area and sold for prices that range from \$158,000 to \$190,000. The analyst determined the unit to have a market value of \$160,000 (\$800,000 condominium multiplied by 20% of the subject's ownership interest) or a total assessment of \$16,000, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. 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 a reduction in the subject's assessment is warranted based on overvaluation.

The Board finds the best evidence of market value to be the sale of the subject property in August 2020 for \$103,000. The Board finds the subject sold proximate in time to the January 1, 2020 valuation date at issue for the subject property and the evidence in the record demonstrated the sale had the elements of an arm's length transaction. The evidence disclosed the parties to the transaction were not related, the property was sold using a realtor, the property was advertised for sale with an MLS on the open market for approximately 51 days, and commissions were paid to Re/Max. Additionally, the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the appellant's contention that the purchase price was reflective of market value.

The Board finds the subject's purchase price of \$103,000 is less than its estimated market value as reflected by its total assessment of \$149,660. The Board further finds the comparable sales submitted by the board of review do not overcome the subject's arm's-length sale price. In addition, the board of review comparables lack the salient property characteristics that are necessary for the Board to determine the degree of comparability and possible adjustments needed to the comparables to make them more equivalent to the subject property.

Based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price is warranted.

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 18, 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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