



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

APPELLANT: Alicja Pierzchala  
DOCKET NO.: 20-37611.001-R-1  
PARCEL NO.: 04-21-201-062-1032

The parties of record before the Property Tax Appeal Board are Alicja Pierzchala, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire, PC in Oakbrook Terrace, 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:** \$3,618  
**IMPR.:** \$10,268  
**TOTAL:** \$13,886

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 residential condominium unit located within a 224 residential condominium complex that is approximately 38 years old. The subject condominium unit has a .4390% ownership interest in the condominium complex.<sup>1</sup> The condominium complex has a 686,920 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-99 residential condominium 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 information on four comparable sales composed of class 2-99 residential condominiums located in the subject's condominium complex. These properties sold from

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<sup>1</sup> The percentage of ownership interest in the condominium for the subject property and the comparables submitted by the parties was obtained from the evidence provided by the Cook County Board of Review.

January 2017 to April 2018 for prices ranging from \$60,000 to \$95,000. The appellant provided an analysis that the total consideration for the units was \$311,000. The appellant then deducted 2% or \$6,220 for personal property to arrive at an adjusted consideration of \$304,780. The appellant then estimated the sales had a 1.616717% of ownership in the condominium.<sup>2</sup> The appellant then divided the adjusted consideration by the estimated ownership interest to arrive at a value for the complex of \$18,851,781. The appellant then used what was the subject's purported interest in the condominium of .441880%<sup>3</sup> to calculate a value for the subject of \$83,302. Based on this analysis the appellant requested the subject's total assessment be reduced to \$8,330.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,886 reflecting a market value of \$138,860 when applying the level of assessment for class 2-99 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 submitted a document titled Condominium Analysis Results for 2020 for the subject's condominium complex. The condominium analysis included 54 sales of residential condominium units in the subject's condominium that had from .3208% to .5966% ownership interest in the condominium with a total interest in the condominium of 24.3665%. The analysis included appellant's comparable sale #3 and the subsequent sales of appellant's comparables #1, #2 and #4. The 54 units sold from January 2017 to November 2020 for prices ranging from \$95,000 to \$257,000. The board of review indicated the total adjusted consideration for the units was \$8,694,480 and the percentage of interest of the units sold totaled 24.3665%. Dividing the total adjusted consideration by the percentage of interest of the units sold resulted in an estimated market value for the subject's condominium complex of \$35,682,104. Multiplying the market value of the complex by the subject's percentage of interest of .4390% results in an estimated market value for the subject unit of \$156,644 and a total assessment of \$15,664 when using the level of assessment for class 2-99 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

### **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 analysis presented by the board of review that included information on 54 condominium sales from the subject's condominium

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<sup>2</sup> The data provided by the board of review disclosed the appellant's comparables had 4311%, .4863%, .3602%, and .3286% ownership interest in the condominium, respectively, for a total ownership interest of 1.6062%.

<sup>3</sup> The data provided by the board of review disclosed the subject property has a .4390% ownership interest in the condominium.

complex and included the appellant's comparable sale #3 and the subsequent sales of appellant's comparables #1, #2 and #4, which occurred more proximate in time to the assessment date than those used by the appellant. Additionally, the Board finds the ownership interest of the various units is better supported by the board of review than by the appellant. These 54 comparable units sold from January 2017 to November 2020 for prices ranging from \$95,000 to \$250,000 resulting in a total adjusted consideration of \$8,694,480. Dividing the total adjusted consideration by the percentage of interest of the units sold of 24.3665% results in an estimated market value for the condominium complex of \$35,682,104. Multiplying the estimated market value of the complex by the subject's percentage of interest of .4390% results in an estimated market value for the subject unit of \$156,644, which would result in a total assessment of \$15,664 when using the level of assessment for class 2-99 property under the Cook County Real Property Assessment Classification Ordinance of 10%, which is greater than the subject's total assessment of \$13,886. Based on this evidence the Board finds the subject's assessment is reflective of fair cash 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: \_\_\_\_\_

August 20, 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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