



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

APPELLANT: Patricia Smietana  
DOCKET NO.: 21-22163.001-R-1  
PARCEL NO.: 05-27-101-008-0000

The parties of record before the Property Tax Appeal Board are Patricia Smietana, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$42,460  
**IMPR.:** \$92,540  
**TOTAL:** \$135,000

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 2021 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, Colonial style dwelling of brick and stucco exterior construction with 4,955 square feet of living area.<sup>1</sup> The dwelling was constructed in 1904 and is approximately 117 years old. Features of the home include a full basement with finished area, central air conditioning, three full bathrooms, two half bathrooms, three fireplaces, a carport and a two-car garage. The property has a 19,300 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the best description of the subject is found in the appraisal submitted by the appellant, which contained a schematic diagram and dimensions of the improvements, along with interior and exterior photographs of the dwelling.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$1,350,000 as of January 1, 2021. The appraisal was prepared by Peter Petrovich, a State of Illinois Certified Residential Real Estate Appraiser. The appellant's appraiser inspected the interior and exterior of the subject property on June 18, 2022 and observed that the subject was in above average condition for the market area due to recent updates/upgrades in 2018, including a new kitchen, new stairs to basement, and converted a second floor bedroom to a private bathroom.

Under the sales comparison approach to value the appraiser analyzed five comparable sales that are located from .11 to .45 of a mile from the subject property. The comparables have sites ranging in size from 12,926 to 22,593 square feet of land area. The comparables are improved with French Provincial, Traditional, Mediterranean or Colonial style dwellings that range in size from 3,884 to 6,662 square feet of living area. The homes range in age from 63 to 123 years old and have other features with varying degrees of similarity when compared to the subject. The comparables sold from September 2019 to December 2020 for prices ranging from \$1,165,000 to \$1,600,000 or from \$210.15 to \$365.97 per square foot of living area, including land. The adjusted prices ranged from \$1,338,750 to \$1,358,700. Using this data, the appraiser arrived at an estimated market value for the subject of \$1,350,000 as of January 1, 2021.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$135,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$158,704. The subject's assessment reflects a market value of \$1,587,040 or \$320.29 per square foot of living area, including land, using 5,222 square feet, 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 submitted information on three comparable properties, where comparable #2 reportedly sold for \$1 in November 2019, without further explanation. This "sale" will not be further described as a \$1 sale price is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of the sale.

The remaining two comparable sales have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block and along the same street or approximately ¼ of a mile from the subject property. The comparables have sites containing 20,265 and 21,875 square feet of land area that are improved with two-story dwellings of masonry exterior construction with 3,332 and 4,674 square feet of living area, respectively. The dwellings are 80 and 95 years old and each has a full basement, one of which is finished with a formal recreation room. The comparables have other features with varying degrees of similarity when compared to the subject. The comparables sold in September and December 2021 for prices of \$1,580,000 and \$3,940,000 or for \$474.19 and \$842.96 per square foot of living area, including land, respectively.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal of the subject property with an opinion of market value as of the lien date and the board of review presented three suggested comparable sales for the Board's consideration. As noted previously, board of review comparable #2 with a \$1 sale without additional information on the transaction does not appear to be a sale reflective of market value and thus, was given no weight.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser chose five comparable sales located in close proximity to the subject. The appraiser adjusted the comparables for differences from the subject to arrive at an estimated market value of \$1,350,000 or \$272.45 per square foot of living area, including land as of January 1, 2021. The subject's assessment reflects a market value of \$1,587,040 or \$320.29 per square foot of building area, including land, which is above the appraised value. The Board has given less weight to the board of review's unadjusted comparable sales #1 and #3, as this evidence does not overcome the weight of the appellant's appraisal evidence. Moreover, board of review comparable #3 appears to be an outlier due to its significantly higher purchase price of \$3,940,000 or \$842.96 per square foot of living area, including land when compared to the other sales in the record. Based on this record, the Board finds the subject property had a market value of \$1,350,000 as of the assessment date at issue. Since market value has been established the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10.00% shall apply which is also commensurate with the appellant's request. (86 Ill.Admin.Code §1910.50(c)(2)).

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 20, 2025



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Patricia Smietana, by attorney:  
Brian P. Liston  
Law Offices of Liston & Tsantilis, P.C.  
200 S. Wacker Drive  
Suite 820  
Chicago, IL 60606

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602