FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mary Wiltjer
DOCKET NO.: 21-50604.001-R-1
PARCEL NO.: 04-29-400-044-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Mary Wiltjer, the appellant, by attorney Nicholas J. Cortesi, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***A Reduction*** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$36,071
IMPR.:	$14,579
TOTAL:	$50,650

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year.[1] PTAB finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of an approximately 2,232 square feet, one-story brick building in Glenview, Northfield Township, Cook County. The 65-year-old property included three bathrooms, no basement, air conditioning, and a two-car garage.

The taxpayer pleads overvaluation based on a recent sale of the subject property. To support the overvaluation contention, the appellant attested the property sold after being advertised by real estate agent Kati Spaniak on multiple listing services for four days. The subject sold in March 2020 for $506,000 by the owner on record. As evidence, the appellant attached only a printout of basic transaction information, which did not confirm the information provided in Section IV of the

[1] On the Residential Appeal, the appellant indicated the petition was for tax year 2022. Because all remaining indications are that the appeal is for the 2021 tax year, the Property Tax Appeal Board (PTAB) treats the appeal as a 2021 appeal.

petition. Rather, the attachment indicated the subject sold for $506,500—$500 more than the appellant argued was the correct market value. In Section IV of the petition, the appellant asserted that the subject transaction did not occur between related parties, due to foreclosure, or pursuant to a contract for deed.

In its "Notes on Appeal," the county board of review maintained that the subject was correctly assessed at $66,462, which implies a $664,620, or $297.77 per square foot, market value based on the 10% Cook County assessment level for residences. To support the $66,462 subject assessment, the board of review supplied details about four sales of one-story properties after noting that sales data for nearby comparable properties were scant. The county board of review's comparable sales, which involved 62- to 65-year-old improvements from 2,118 to 2,354 square feet in size, occurred between January 2020 and November 2020 for purchase prices from $665,000 to $1,032,500, or $313.98 to $468.04 per square foot.

Prior to the scheduled hearing before the Property Tax Appeal Board, the parties agreed to waive hearing and have the appeal decided based on the written submissions.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in the assessment of the subject as required by the Illinois constitution. People ex rel. Ruchty v. Saad, 411 Ill. 390, 393 (Ill. 1952). When a taxpayer pleads overvaluation on 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 a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). In this record, the appellant elected to demonstrate market value based on recent sale evidence. Upon weighing the evidence, the Property Tax Appeal Board (PTAB) finds the appellant met this burden of proof.

In this record, the appellant attached to the petition sales data corroborating the appellant's attestation that the subject property sold in March 2020—but for $506,500, not $506,000, as the appellant unsuccessfully tried to argue. By contrast, the board of review submitted unadjusted sales data of four nearby properties, and did not directly attack or undermine the appellant's recent sale evidence. Therefore, given the proximity of the purchase date to the assessment date and the credibility of the evidence supporting the purchase price (thin as it was), PTAB finds that the market valued the subject property around $506,500 in 2022. PTAB accordingly concludes the appellant showed overvaluation by a preponderance of the evidence and a reduction in the total subject assessment to $50,650 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:

C E R T I F I C A T I O N

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: September 15, 2026

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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