



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

APPELLANT: Sandra Pikarski
DOCKET NO.: 21-50854.001-R-1
PARCEL NO.: 13-03-106-018-0000

The parties of record before the Property Tax Appeal Board are Sandra Pikarski, the appellant, by attorney Daniel G. Pikarski, of Gordon & Pikarski 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 **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: \$11,317
IMPR.: \$45,700
TOTAL: \$57,017

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 2-story dwelling with masonry exterior construction with 2,196 square feet of living area. The dwelling is approximately 82 years old.¹ Features of the home include a basement, central air conditioning, and a 1-car garage. The property has a 5,030 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 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 submitted an appraisal estimating the subject property had a market value of \$480,000

¹ The parties differ regarding the subject's age and features. The Board finds the best evidence of age and features is found in the board of review's evidence due to significant inconsistencies in the appellant's appraisal.

as of January 1, 2021. The appraisal was prepared by William G. Boyle, a certified general real estate appraiser.

Under the sales comparison approach, the appraiser selected four comparable sales within 0.9 of a mile from the subject. The parcels range in size from 3,750 to 7,620 square feet of land area and are improved with multi-story homes ranging in size from 1,979 to 2,314 square feet of living area. The dwellings sold from December 2019 to December 2020 for prices ranging from \$450,000 to \$530,000 or from \$215.83 to \$257.71 per square foot of living area, including land. The appraiser described comparables #1 and #4 as foreclosures. The appraiser made adjustments to the comparables for conditions of sale and for differences from the subject in location, size, age, and condition to conclude a value for the subject of \$240.00 per square foot or \$527,040 under the sales comparison approach. The appraiser also analyzed the comparables on a per room basis to arrive at a value for the subject of \$440,000 and on a per bedroom basis to arrive at a value for the subject of \$480,000. The appraiser did not develop any other approaches to value. The appraiser opined a market value for the subject of \$480,000 as of January 1, 2021.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,017. The subject's assessment reflects a market value of \$570,170 or \$259.64 per square foot of living area, including land, 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 four comparable sales located within 0.25 of a mile from the subject. The comparables have 4,960 or 5,600 square foot sites that are improved with 2-story homes of masonry or frame and masonry exterior construction ranging in size from 1,797 to 2,056 square feet of living area. The dwellings range in age from 72 to 88 years old. Each home has a basement, two of which have finished area. Three homes have central air conditioning, three homes each have one or two fireplaces, and three homes have a 2-car garage. The comparables sold from April 2018 to February 2021 for prices ranging from \$490,000 to \$760,000 or from \$272.68 to \$376.42 per square foot of living area, including land. 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.Adm.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.Adm.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 appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gave no weight to the value

conclusion in the appellant's appraisal as the appraiser's opinion of value was not supported. The Board finds the appraiser did not explain why a per bedroom value was considered for the subject or why the analysis of the same comparable properties resulted in such widely varied value conclusions. The Board further finds the appraiser did not adequately describe the comparable properties or the adjustments to these comparables. For these reasons the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales presented by the board of review.²

The board of review presented four comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #2 and #4, which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which sold more proximate in time to the assessment date and are relatively similar to the subject in dwelling size, age, location, site size, and some features, although one comparable has finished basement area unlike the subject, one comparable lacks central air conditioning that is a feature of the subject, and both comparables have a larger garage than the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices of \$545,000 and \$575,000 or \$300.28 and \$279.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$570,170 or \$259.64 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and below the best two comparables on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

² The Board finds the appraiser did not disclose sufficient details regarding the comparables for the Board to conduct a meaningful comparison of these properties with the subject.

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: _____

January 21, 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

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