



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

APPELLANT: Halina Wisniewska
DOCKET NO.: 22-28059.001-R-1
PARCEL NO.: 23-01-111-024-1001

The parties of record before the Property Tax Appeal Board are Halina Wisniewska, 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 2022 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 one unit in a five-unit, residential condominium building situated on a 10,706 square foot parcel of land. The building is 25-years old. The subject unit has a 20% ownership interest in the common elements. 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 submitted information about two sale comparables in the same building that sold between August 2020 and February 2023. They ranged in sale price from \$100,000 to \$103,000. The appellant also provided information the MLS listings from both sales corroborating the sales price of each unit. Additionally, appellant submitted PTAB decisions for two different units

within the subject building showing a reduction granted for lien year 2020¹ as well as the settlement statement for PIN ending in -1003. Based on this evidence, the appellant is requesting an assessment amount of \$10,300.

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 when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted a condominium analysis showing that two units in the subject's building sold between October 2020 and February 2023 for \$203,000. The board of review acknowledged the subject property had not recently sold, yet it utilized a potential sales price of \$149,660 in the analysis and relied upon it as a third sale within the building. The total sale price was then divided by the percentage of ownership interest in the common elements of the units sold (60%) to arrive at a suggested total market value for the building of \$587,766, multiplied by the percentage of ownership of the subject unit (20%) to arrive at a fair market value of \$117,553. Based on this analysis, the board of review requested confirmation of the subject's current 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 proven 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.

In the instant case, the Board was provided with sales from within the subject building by both parties. Each party relied on the sale of units with PINs ending in -1003 and -1004. However, the board of review's reliance on a potential sale price of \$149,660 for the subject unit is misplaced. There is no evidence provided to support this assumption. This Board finds the correct analysis is to include the sale price of units with PINs ending in -1003 and -1004 for a total sales price of \$203,000. This amount should then be divided by the percentage of ownership interest in the common elements of the units sold (40%) to arrive at a total market value for the building of \$507,500, multiplied by the percentage of ownership of the subject unit (20%) to arrive at a fair market value of \$101,500.

It should also be noted that the board of review's own condominium analysis requires a reduction. Since the market value for the subject indicated by these sales is less than its assessed valuation this Board concludes that the board of review did overvalue the subject.

¹ 20-20361.001-R-1 for appellant Marcin Wisniewski regarding PIN 23-01-111-024-1002 and 20-20368.001-R-1 for appellant Bartosz Pikul regarding PIN 23-01-111-024-1003.

The Board finds that the subject unit had a market value of \$101,500 for the 2022 assessment year. The subject's current assessment of \$149,660, reflects a market value above the market value established by the best evidence in this record. Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment 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: _____

February 18, 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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