



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

APPELLANT: Bartosz Pikul
DOCKET NO.: 22-28065.001-R-1
PARCEL NO.: 23-01-111-024-1003

The parties of record before the Property Tax Appeal Board are Bartosz Pikul, 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 a single, 2nd floor condominium unit with 800 square feet of living area built in 1998. 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 a residential appeal petition disclosing the subject property was purchased by the appellant on August 27, 2020 for a price of \$103,000. To document this sale, the appellant submitted a copy of the settlement statement, which lists the sale price of \$103,000, a settlement date of August 27, 2020, and depicts realtor commissions being distributed to ReMax. Also included in the appellant's evidence was assessment and sale information for ten comparable properties. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$10,300 which would reflect the subject's purchase price of \$103,000.

The appellant submitted a copy of the board of review final decision disclosing the subject's total assessment for the subject of \$14,966.

The board of review submitted its "Board of Review Notes on Appeal" disclosing an incorrect assessment of \$10,300. Based on the board of review's final decision, the subject's assessment reflects a market value of \$149,660 or \$187.08 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property 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 sales analysis prepared by Katrina Geary. The analyst provided assessment information for all 5 units within the subject's association in addition to data on one sale of the residential units, which represented the subject's sale in 2020. The "Condominium Analysis Results for 2022" report disclosed the sale price as \$103,000 for the subject which included depicting a market value of \$515,000 for the entire building after applying the unit's ownership interest of 20.00%. This resulted in an assessed value of \$51,500 for the entire building after applying the 2022 statutory level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

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 a reduction in the subject's assessment is warranted based on overvaluation.

The Board finds the best evidence of market value to be the sale of the subject property in August 2020 for \$103,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. In further support of the sale, the appellant submitted a copy of the settlement statement. The board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the appellant's contention that the purchase price was reflective of market value. Rather, the board of review acknowledged the arm's length nature of the subject's sale as it was the sole sale considered in its condominium analysis.

The Board finds the subject's purchase price of \$103,000 is less than its estimated market value as reflected by its total assessment of \$149,660.

Based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price 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:

June 18, 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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