



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

APPELLANT: Renata Kmiec-Cebula
DOCKET NO.: 22-31974.001-R-1
PARCEL NO.: 09-11-406-002-0000

The parties of record before the Property Tax Appeal Board are Renata Kmiec-Cebula, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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: \$12,204
IMPR.: \$28,296
TOTAL: \$40,500

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 split-level dwelling of frame and masonry exterior construction with 1,661 square feet of living area.¹ The dwelling is approximately 63 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, and a two-car garage. The property has an 11,623 square foot site and is located in Glenview, Maine Township, Cook County. The subject is classified as a class 2-34 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 \$405,000

¹ The Board finds the appraisal submitted by the appellant, which contains a detailed property sketch with measurements as well as interior and exterior photographs, to be the best evidence of dwelling size and features in the record.

as of January 1, 2022. The appraisal was prepared by Robert Merel, a certified residential real estate appraiser.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining three comparable sales located within .46 of a mile of the subject. The comparables are improved with split-level dwellings ranging in size from 1,248 to 1,587 square feet of living area. The dwellings are either 63 or 64 years old. Each comparable has central air conditioning, a basement with finished area, and a two-car garage. Comparable #2 has a fireplace. The parcels range from 10,050 to 11,492 square feet of land area. The sales occurred from February to August 2021 for prices ranging from \$370,000 to \$407,500 or from \$256.77 to \$296.47 per square foot of living area, including land. The appraiser adjusted comparables #1 and #3 for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$394,000 to \$413,500. Based on this data, the appraiser arrived at a market value of \$405,000 or \$243.83 per square foot of living area, including land, as of January 1, 2022.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$44,215. The subject's assessment reflects a market value of \$442,150 or \$266.20 per square foot of living area, land included, when using 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 information on four comparable sales located within the subject's assessment neighborhood and on the same block as the subject. The comparables consist of multi-level class 2-34 dwellings of frame and masonry exterior construction ranging in size from 1,248 to 1,560 square feet of living area. The dwellings are each 63 years old. Each dwelling has a basement with finished area and a two-car garage. One comparable has central air conditioning. The parcels contain either 10,037 or 10,050 square feet of land area. The comparables sold from June 2020 to December 2022 for prices ranging from \$326,500 to \$440,000 or from \$223.94 to \$352.56 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's unadjusted sales should be given less weight and noted that the comparables bracket the appraised value on a per-square-foot basis.

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 parties submitted an appraisal and four comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$405,000 or \$243.83 per square foot of living area, including land, as of January 1, 2022. The appraisal was completed using comparable properties similar to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The Board gave less weight to the comparables presented by the board of review, which sold less proximate to the assessment date at issue or differ from the subject in dwelling size. Based on the evidence in this record, the Board finds a reduction in the subject's assessment is justified.

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:

August 19, 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

Renata Kmiec-Cebula, by attorney:
Scott Shudnow
Shudnow & Shudnow, Ltd.
77 West Washington Street
Suite 1620
Chicago, IL 60602

COUNTY

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