



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

APPELLANT: Melinda Ziemke
DOCKET NO.: 22-33512.001-R-1 through 22-33512.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Melinda Ziemke, the appellant(s); 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-33512.001-R-1	02-03-105-014-0000	10,899	0	\$10,899
22-33512.002-R-1	02-03-105-015-0000	10,899	0	\$10,899
22-33512.003-R-1	02-03-105-026-0000	12,505	197	\$12,702

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 three land parcels each with its own Property Index Number (PIN) which is improved with a 92-year-old, one and one-half story, single-family dwelling of frame construction with 1,537 square feet of living area. The improvement sits on the parcel identified with PIN 02-03-105-026-0000¹. Features of the improvement include a partial unfinished basement, one full bathroom and a 2.5-car garage. The three land parcels consist of 72,684 square feet of land located in Palatine, Palatine Township, Cook County and is a class 2-03 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 \$345,000

¹ Appellant reports that the Village of Palatine bars building on the subject's other two parcels.

as of January 1, 2022. The appraisal was prepared by William A. Falkanger, a certified residential real estate appraiser, for ad valorem tax purposes. The appraiser relied on the sales comparison approach. Under the sales comparison approach, the appraiser examined six comparable sales located from 0.39 to 2.57 miles from the subject property. The parcels range in size from 20,000 square feet to 2.00 acres of land area and are improved with either a one-story or multi-level home ranging in size from 1,176 to 2,449 square feet of living area. The dwellings range in age from 48 to 83 years old. The suggested comparable properties sold from 2020 to 2022 for prices ranging from \$275,000 to \$438,000 or from \$168.26 to \$237.85 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,006 for PIN ending in -06-26. The subject's assessment reflects a market value of \$250,060 or \$162.69 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance².

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. All were improved with either a 1.5-story, a two-story, or a multilevel single-family dwelling with a partial or full basement, and at least a two-car garage. The improvements ranged: in age between 47 and 62 years; in size between 1,383 and 1,721 square feet of living area; and in sale price per square foot between \$305.59 and \$357.92, including land. All were located within a different city, subarea, and neighborhood code as the subject property. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal appellant argued that the evidence submitted by the Cook County board of Review had several inaccuracies. She provided an "Adjusted Comparable Sales Assessment Equity Grid Analysis" highlighting what the appellant believes to be notable inaccuracies from the board of review's descriptions of the suggested comparable properties She provided revised characteristics of the board of review's comparable properties to what she believes were more accurate descriptions of those comparable properties based on her own research of internet data. She argues that the appraisal submitted in appellant's evidence uses homes that are closer in proximity and character to the subject and has adjustments for any differences. Appellant reaffirmed her request for a reduction in the total assessment of the subject.

Hearing

This matter proceeded to hearing on January 28, 2025, via the WebEx virtual platform. Ms. Melinda Ziemke appeared pro-se and called Mr. William Falkanger, the appraiser, as a witness. Mr. Falkanger testified that he is an Illinois certified general appraiser who prepared the appraisal submitted into evidence in this appeal. He reviewed his qualifications to testify as w

² The appellant submitted the Cook County Board of Review's final 2022 assessed valuation letter for the subject indicating that the total assessed valuation for the subjects three PINs to be \$46,803 which reflects a market value of \$468,030 or \$304.51 per square foot of living area, including land. The Board finds that the total assessment for the subject for the lien year in question to be \$46,803.

witness as an expert in field of property appraisals. Mr. Falkanger was admitted as an expert in the field of residential appraisals without objection and testified that he employed the sales comparison approach to estimate a total market value for the subject of \$345,000, as of January 1, 2022. He testified the subject is in an unincorporated section of Palatine Township that was eventually annexed to the Village of Palatine. The subject's neighborhood has private water and sewer systems, a septic system, and no sidewalks, curbs or gutters. Due to the unique nature of the subject's location, the appraiser analyzed comparable properties that were located close to the subject property, primarily in the same school district as the subject. Additionally, he chose comparable properties that had similar characteristics as the subject including, dwelling and lot size, and amenities. He testified that he adjusted for differences between them and the subject and focused primarily on lot size due to subject's unique location and situation.

The board of review's representative rested on the previously submitted evidence and requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer asserted that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 has met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant and testimony of Mr. William Falkanger, a MAI certified appraiser. The appraisal submitted by the appellant opined a conclusion of market value as of January 1, 2022, of \$345,000.

In this appeal, the board of review's evidence consists of unadjusted data concerning comparable properties that were not located in the same city, subarea, or neighborhood code as the subject property and provided no appraisal or expert testimony to support their contention that the appraised value conclusion in the appraisal was not a credible or reliable indicator of the subject's estimated market value as of the lien date. Accordingly, the Board finds the subject property had a market value of \$345,000 as of the assessment date at issue. Based on the evidence, the Board therefore finds a reduction in the subject's assessment is justified. Since the market value of the subject has been established, the assessment level of 10% as established by the Cook County Real Property Assessment Classification Ordinance shall apply, per the appellant's request. 86 Ill. Admin. Code § 1910.50(c)(3).

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 17, 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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