FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gweneth Kaminskas
DOCKET NO.: 23-28002.001-R-1
PARCEL NO.: 09-35-400-021-0000

The parties of record before the Property Tax Appeal Board are Gweneth Kaminskas, the appellant(s), by attorney Anne E. Edelman-Larsen, of the Law Offices of Frank A. Edelman, 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 ***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:	$14,450
IMPR.:	$40,550
TOTAL:	$55,000

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 2023 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 an 8,500 square foot parcel of land improved with an 81-year-old, two-story, masonry, single-family dwelling containing 2,621 square feet of building area. The property is located in Park Ridge, Maine Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and inequity. In support of the market value argument, the appellant submitted the closing disclosure that disclosed the subject was purchased on March 31, 2022, with a loan amount of $748,809 and an appraised value of $855,000. $510,000. The appellant provided information in Section IV of the petition that the subject was purchased on November 15, 2021 for $510,000. In addition, this section discloses that the sale was not transferred between related parties; was advertised on the open market for 45 days; was sold with assistance of a realtor; and was not sold due to a foreclosure or deed for contract. The petition discloses the subject is an owner-occupied residence.

In support of the equity argument, the appellant submitted four equity comparables. These properties are described as two-story, single-family dwellings with frame, masonry, or frame and masonry construction. They range: in age from 65 to 120 years; in size from 2,414 to 2,614 square feet of building area; and in improvement assessment from $9.40 to $13.40 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $55,000 with an improvement assessment of $40,550 or $15.47 per square foot of building area. The total assessment reflects a market value of $550,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted three comparables. These comparables are described as two-story, masonry, single-family dwellings. They range: inage from 92 to 96 years; in size from 2,207 to 2,951 square feet of building area; and in improvement assessments from $16.65 to $17.78 per square foot of building area. Comparable #2 sold in June 2022 for $311.76 per square foot of building area.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted contradictory sales evidence for the subject. The petition notes a sale in November 2021 for $510,000. However, the closing disclosure lists a loan in March 2022 for $748,809. The appellant failed to make it clear how the evidence works together. If the sale occurred in 2021 and a loan was taken out for a value almost $200,000 more than the sale price in 2022, the Board questions whether the subject was rehabbed or altered between the November 2021 sale and the lien date in question. Without additional information, the Board cannot give any weight to the sales evidence submitted the appellant. Therefore, the Board finds the appellant failed to show by a preponderance of the evidence that the subject was overvalued and a reduction in the assessment based on market value is not warranted.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity to be the appellants comparables #1, #3, and #4 and the board of review's comparable #1. These comparables had improvement assessments from $9.40 to $17.78 per square foot of building area. The remaining comparables were given less weight due to differences in construction, size, and/or location. In comparison the subject's improvement assessment of $15.47 per square foot of building area is within the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvements is not 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:

C E R T I F I C A T I O N

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: July 21, 2026

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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