



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

APPELLANT: Krystyna Janiec
DOCKET NO.: 23-28925.001-R-1
PARCEL NO.: 23-30-401-013-0000

The parties of record before the Property Tax Appeal Board are Krystyna Janiec, the appellant, by attorney Patrick J. Doherty, of Patrick J. Doherty, LLC in Palos Hills, 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: \$11,184
IMPR.: \$67,416
TOTAL: \$78,600

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 is improved with a two-story, single-family dwelling of frame and masonry construction with 4,328 square feet of living area located in Palos Park, Palos Township, Cook County. The dwelling is 16 years old. Features include a full, unfinished basement, a four-car garage, central air conditioning, a fireplace, four full bathrooms, and a half bath. The subject is located on a 34,412 square foot site. It is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts 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 \$720,000, land included, as of January 1, 2023. Photographs of the subject dwelling's interior and exterior were included with the appraisal. The appraiser relied on the sales comparison and cost approaches. The appraiser's sales approach used data from sales of six suggested comparable

properties.¹ The sales took place between July 2021 and August 2022, for amounts ranging from \$640,000 to \$905,000 or from \$141.62 to \$232.86 per square foot of living area, land included in the sales prices. The appraiser adjusted the sales prices to account for differences between the subject and the comparables. The appraiser concluded that the subject's value as of the relevant valuation date of January 1, 2023, was \$720,000.

The appraiser used the National Building Cost Manual to estimate costs of replacing the subject's improvements. He calculated the value of the subject's land at \$130,000. The replacement cost of the improvements minus depreciation was \$656,115. This meant the subject's indicated value using the cost approach was \$786,000.

The board of review submitted its "Board of Review Notes on Appeal" stating that the subject's total assessment was \$84,543. The subject's assessment reflects a market value of \$845,430, or \$195.34 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted a grid sheet with information about three suggested comparable properties, including assessment information, but no sales data was provided about these comparables.

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of an appeal, the value of the property must be proved 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 met this burden of proof and a reduction in the subject's assessment is warranted.

This Board gives little weight to the suggested comparables submitted by the board of review because the board of review provided data about their assessments, but no data about any recent sales of those properties. This Board gives diminished weight to the appraisal submitted by the appellant primarily because of the high gross and/or net adjustment percentages for some of the comparable properties upon which the appraiser relied. A gross adjustment percentage is calculated by first determining the sum of the absolute values of all adjustments made by the appraiser to account for differences between the subject and the comparable. The total is then divided by the sale price of the comparable to determine the gross adjustment percentage for the comparable. A net adjustment percentage is calculated in the same manner except that an upward adjustment is treated as a positive number and a downward adjustment is treated as a negative number.²

¹ Two additional sales comparables involving 2023 sales were also included, but the supplemental addendum indicates that the appraiser did not consider them in estimating the subject's value.

² For example, if the appraiser makes an upward adjustment of \$20,000 and a downward adjustment of \$10,000, the gross adjustment amount is \$30,000, and the net adjustment amount is \$10,000. Assuming the comparable was recently sold for \$200,000, the gross adjustment percentage would be 15% and the net adjustment percentage would be 5%.

The appraiser relied on six sales comparables. Comparable two had a high gross adjustment percentage of 28.6% and its adjusted sales price indicated a value of \$728,000 for the subject. The weight placed on this comparable was 20%. Comparable five had high net and gross adjustment percentages of 23.5% and 26.9% respectively. The net and gross adjustment percentages for comparable six were both 32%. These two comparables were each given 10% weight by the appraiser.

The adjusted sales prices for comparables five and six indicated values of \$535,500 and \$615,500 for the subject. Thus, these comparables lowered the appraiser's estimate of the subject's value considerably, even though their high net and gross adjustment percentages indicated that they were not sufficiently similar to the subject to be useful in ascertaining its value. This creates a strong likelihood that the appraisal's sales approach undervalued the subject property. Under the circumstances, this Board determines that the appraisal's cost approach provides a better estimate of the subject's value, and it finds that the subject's value as of January 1, 2023, was \$786,000.

Accordingly, the appellant has shown overvaluation by a preponderance of the evidence, and a reduction in the subject's assessment to \$78,600 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:

May 19, 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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