



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

APPELLANT: Barbara Polus  
DOCKET NO.: 23-50831.001-R-1  
PARCEL NO.: 18-18-405-049-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Barbara Polus, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,411  
**IMPR.:** \$65,589  
**TOTAL:** \$73,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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**

A 2,925 square feet, two-story building of frame and masonry construction situated on a 5,201 square feet parcel in Western Springs, Lyons Township, Cook County comprises the subject property. The seven-year-old, class 2-95 structure contained 2.5 bathrooms, a fireplace, central air conditioning, a full basement, and an attached two-car garage. The appellant indicated the property last sold in May 2017 for \$719,317 and selected comparable sales as the evidence on which the market value argument is based.

Contending the \$73,000 total assessment overvalued the subject property, the appellant offered details about four sales of class 2-95 masonry properties within a quarter mile of the subject to show the subject's implied value of \$730,000 does not reflect market value. The appellant's selected sales occurred between January 25, 2021 and October 12, 2023 for properties that each had a 545 square feet garage, a fireplace, and air conditioning. The sales involved four to 11-year-

old buildings with 1,275 or 1,515 square feet of living area. These properties sold for purchase prices between \$650,000 and \$759,900.

The board of review countered in its “Notes on Appeal” that the \$73,000 subject assessment, which computes to a market value of \$730,000 or \$249.57 per square foot when using the Cook County Real Property Assessment Classification Ordinance of 10% for class two properties, was appropriate. In support of this position, the county board of review proposed three sales of two-story frame-and-masonry properties between April 12, 2021 and October 16, 2023 as indicators of market value. These sales involved four- or 10-year-old buildings within a quarter mile of the subject with 2.5 or four bathrooms; up to 2,857 square feet of living space; a full basement; air conditioning; and a two-car garage. The county board of review’s preferred indicators of market value sold for between \$751,950 and \$865,000; or \$264.26 and \$355.24 per square foot.

On November 14, 2025, the Property Tax Appeal Board (PTAB) conducted a hearing in which the appellant explained the comparable sales are all townhouses with a high degree of uniformity with the subject property. Moreover, the appellant stated that the board of review description of the property as having three full bathrooms is erroneous, and that the subject has only 2.5 bathrooms. The appellant next noted the similarity of the appellant’s comparables relative to the board of review’s, such as board of review comparable #2, which was an outlier among all the sales submitted into evidence because it was a model home, unlike the subject property.

In response, the board of review first observed a discrepancy in the appellant’s description of appellant comparable sale #2 before arguing that the appellant submitted comparable sales that indicated the subject was undervalued, and therefore insufficient evidence existed to grant a reduction. Finally, the board of review questioned the appellant’s testimony that board of review sale #2 was of a model home because no documentation in the docket supported that assertion. The appellant rebutted that minor differences did not preclude an assessment reduction because the assessed value range should still be between \$65,000 and \$70,000, such that the appellant’s requested assessment of \$68,000 is well supported.

### **Conclusion of Law**

The appellant contends the board of review’s 2023 assessment of the subject overvalues the property. 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); 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof and a reduction in the subject’s assessment is not warranted.

First, PTAB finds the appellant’s testimony that board of review comparable sale #2 was an outlier and the board of review’s description of the subject improvement overstated the subject’s bathroom count credible. Similarly, PTAB also determines the board of review’s testimony that the appellant provided incorrect details about comparable sale #2 was credible. Given the entirety of the record, PTAB finds appellant comparable sales #1, #3, and #4 (which is the same property as board of review comparable #1) are most similar to the subject property and therefore provide

the best evidence of the subject's market value as of January 1, 2023. Appellant comparable sales #1, #3, and #4 involved buildings that were the closest in size to the subject improvement and otherwise substantially resembled the subject in terms of air conditioning, fireplace, and garage inclusion. Finally, because each of these sales occurred within two years of the assessment year, these sales are highly informative of 2023 market value. Given these sales, the market valued the subject property in the ballpark of \$222.22 to \$264.26 per square foot. Moreover, PTAB notes that the 2023 comparable sales had purchase prices higher than the subject improvement's \$730,000 implied market value, therefore weakening the appellant's contention that a \$68,000 property tax assessment would be more reflective of 2023 market conditions. Because the subject's imputed market value based on its \$73,000 2023 assessment foot does not overvalue the subject based on the comparable sales in the record, PTAB concludes the appellant did not show by a preponderance of the evidence that the board of review overvalued the subject property and a reduction in the assessment is therefore not warranted under law.

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: \_\_\_\_\_

December 23, 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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