FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sabina Kowalczyk Niemiec Rentals
DOCKET NO.: 24-36024.001-R-1
PARCEL NO.: 24-26-108-004-0000

The parties of record before the Property Tax Appeal Board are Sabina Kowalczyk Niemiec Rentals, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:	$3,300
IMPR.:	$31,200
TOTAL:	$34,500

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 2024 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 6,000 square foot parcel of land improved with a 57-year-old, two-story, frame and masonry, multi-family dwelling, containing 3,794 square feet of living area. The property is located in Alsip, Worth Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on April 28, 2023, for $345,000, the sale did not occur between family members, was sold by a realtor, and was advertised for sale with the multiple listing service for a period of 178 days. The appellant submitted copies of the PTAX-203 Illinois Transfer Declaration, MLS listing, and the Settlement Statement. The Settlement Statement lists payments made for brokers' commissions and attorneys' fees. The appellant also

submitted a copy of the board of review's written decision reflecting its final total assessment for the subject property of $39,999. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of $39,999, which reflects a market value of $399,990 or $105.43 per square foot of living area, land included, when using the assessment for class 2 property of 10% 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 suggested comparable sales. Each of the comparables were improved with a two-story dwelling of masonry construction that ranged in living area square footage from 3,520 to 3,589. They ranged in assessment per square foot of living area from $10.71 to $10.86. One of the board of review's comparables sold in June of 2023 for $510,000, or $142.10 per square foot of living area, including land. The board of review also included in its grid analysis that the subject property sold in May of 2023 for $345,000, or $90.93 per square foot of living area, including land.

In rebuttal, the appellant asserts the board of review's comparable sales and equity evidence should not be given any weight by the trier of fact because evidence of comparable sales and equity do not overcome the subject's arm-length sale. The appellant cites *Calumet Transfer LLC v. Illinois Property Tax Appeal Board,* 401 Ill.App.3d 652 (1st Dist. 2010) and *Scott M. Schwebach v. Kane County Board of Review,* PTAB Dkt. No. 15-01358.001-R-1 (June 23, 2017). The appellant contends the sale of the subject property was an arm's length transaction and the best evidence of fair market value.

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.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair, voluntary sale where the owner is ready, willing, and able to sell but is not compelled to do so, and the buyer is likewise ready, willing and able but is not forced to do so. *Chrysler Corp. v. State Property Tax Appeal Bd.* 69 Ill. App. 3d 207.

The Board finds the best evidence of market value to be the sale of the subject property submitted by both the appellant and the board of review for $345,000. The appellant completed Section IV- Recent Sale Data, in its Appeal Form indicating the subject property sold on April 28, 2023, for $345,000, the sale did not occur between family members, was sold by a realtor, and was advertised for sale with the multiple listing service for a period of 178 days. The appellant submitted copies of the PTAX-203 Illinois Transfer Declaration, MLS listing, and the Settlement Statement. The Settlement Statement lists payments made for brokers' commissions and attorneys' fees. Based on this record the Board finds the subject property had a market value

of $345,000 as of January 1, 2024. Since market value has been determined, a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: October 20, 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 9-215 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

Sabina Kowalczyk Niemiec Rentals, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

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