FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: NANCY LEV
DOCKET NO.: 24-56839.001-R-1
PARCEL NO.: 17-04-209-045-1004

The parties of record before the Property Tax Appeal Board are NANCY LEV, the appellant(s), by attorney Christopher Wojcicki, of Wojckcki Law in Schaumburg; 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:	$23,688
IMPR.:	$26,599
TOTAL:	$50,287

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 an approximately 150-year-old condominium dwelling of masonry construction with 1,000 square feet of living area. Features of the home include an unfinished basement, a fireplace, and a bathroom. The property has a 6,705 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was sold on July 12, 2021, for a price of $430,000. The evidence included the master statement. The record indicated the property was sold by owner but exposed to the market via the multiple listing service. The board of review stated the property was on the market for over one year, whereas the appellant stated it

was on the market for 37 days, but otherwise did not provide support for this position. The appellant is requesting a total assessment of $43,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $50,287. The subject's assessment reflects a market value of $502,870, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject has an improvement assessment of $26,599.

In support of its contention of the correct assessment the board of review submitted a condominium analysis regarding recent sales in the eight-unit building the subject property is located in. Per the analysis, three condominiums have sales in the past three years that totaled $2,865,000. The board of review stated that those sold units have a 55.185% ownership interest in the building and the total assessed value of all units would then be $5,191,346. The board of review then stated that the subject unit has a 11.378% ownership interest, which translates to the determined assessed value. The board of review is requesting that the current assessment be confirmed based on this analysis.

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 did not meet his burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value in the record to be the condominium analysis submitted by the board of review. The sale of the subject is somewhat remote in that it occurred nearly 2.5 years prior to January 1, 2024. Also, the transaction was not a arm’s length transaction as it was sold by owner. While the property was advertised on the open market, there was some dispute as to the time it was on the market, and the appellant did not attach a listing or other evidence to shed light on this matter. The condominium analysis of the board of review was also persuasive, as it contained sales of a majority of units per ownership percentage and is therefore a good value indicator of what each condominium in the subject building is worth. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment 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: November 17, 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

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