



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

APPELLANT: Agnieszka Mlynarczyk  
DOCKET NO.: 07-30146.001-R-1  
PARCEL NO.: 24-19-103-010-1015

The parties of record before the Property Tax Appeal Board are Agnieszka Mlynarczyk, the appellant, by attorney Dennis M. Nolan, of Dennis M. Nolan, P.C. in Bartlett; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 1,854  
**IMPR.:** \$ 8,576  
**TOTAL:** \$ 10,430

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 29-year-old, condominium unit located within a 32 unit condominium building situated on a 45,970 square foot site located in Worth Township, Cook County. The subject's percentage of ownership is 0.03334%.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant submitted two pages of Property Search Results from the Cook County Assessor's Office. The Property Search Results highlighted numerous properties suggested as comparable to the subject, many of which are located within the subject's building. The address, property index number, classification code, neighborhood code, unit number, city and total assessed value for each property was provided. Based on the evidence submitted, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$10,430 was disclosed. The subject's assessment reflects a fair market value of \$47,409 or \$44.73 per square foot of building area. As evidence, the board of review submitted a memorandum, the subject's building record card, and descriptive data on 31 sale comparables located within the subject's building. The sales occurred between May 2005 and August 2007 for prices ranging from \$87,000 to \$132,000 or from \$84.41 to \$124.50 per square foot. No analysis or adjustment of the sales data was provided by the board.

The board of review's memorandum disclosed that the subject unit sold in June 2005 for \$110,000 or \$103.75 per square foot. The board's evidence further disclosed that the subject's percentage of ownership is 0.03334% and that the subject contains 1,060 square feet based on its percentage of ownership. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

The Board finds that the appellant's suggested comparables do not provide any support for a reduction in the subject's assessment. The only information provided with regard to the appellant's comparables was the address, property index number, classification code, neighborhood code, unit number, city and total assessed value for each property. Without adequate descriptions of the properties as well as their percentage of ownership, the Board finds it is impossible to evaluate their comparability to the subject.

In addition, the Board finds the percentage of ownership interest in a condominium is computed by taking as a basis of a unit's value its relationship to the value of the property as a whole. Square foot of ownership is a major factor utilized in determining condominium value. The Board further finds that the subject's assessment is correctly factored by the percentage of ownership assigned to each unit that was established when the subject's condominium declaration was recorded. Therefore, the Board finds the appellant's inequity claim unpersuasive. As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the

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subject property was inequitably assessed by clear and convincing evidence and no reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn P. Lerbis*

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 21, 2011

*Allen Castrovillari*

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 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 the subsequent year 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.

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.