



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

APPELLANT: Stanislaw Bielanski  
DOCKET NO.: 17-29098.001-R-1  
PARCEL NO.: 18-13-306-024-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Bielanski, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago, 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:** \$2,156  
**IMPR.:** \$22,221  
**TOTAL:** \$24,377

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 2017 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 two buildings.<sup>1</sup> Building #1 consists of a two-story multi-family building of frame construction with 1,848 square feet of building area. The building is approximately 103 years old, has a full unfinished basement and is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance. Building #2 is a one-story single-family dwelling of masonry construction with 820 square feet of living area. The dwelling is approximately 109 years old and has a full unfinished basement. This property is classified as a class 2-02 one-story residence under the Cook County Real Property Assessment Classification Ordinance. The property has a 3,750-square foot site and is located in Summit, Lyons Township, Cook County.

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<sup>1</sup> The appellant reported that one building was located on the subject property while the board of review reported two buildings. The Board finds the subject's property record cards submitted by the board of review indicates two buildings were located on the subject property.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument, the appellant provided information on three equity comparables improved with multi-family buildings of frame construction that range in size from 1,826 to 2,448 square feet of living area. The buildings range in age from 87 to 105 years old. Each comparable has a full basement, one of which has a formal recreation room. Two comparables each have a two-car garage. These comparables have the same classification code and neighborhood code as the subject property. These properties have improvement assessments ranging from \$11,029 to \$16,285 or from \$6.04 to \$6.77 per square foot of building area. Based on this evidence, the appellant requested the improvement assessment be reduced to \$11,994 or \$6.49 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,377. Building #1 has an improvement assessment of \$12,650 or \$6.85 per square foot of building area. Building #2 has an improvement assessment of \$9,571 or \$11.67 per square foot of living area.

With respect to building #1 the board of review submitted three comparables improved with two-story multi-family buildings that range in size from 1,792 to 1,950 square feet of building area.<sup>2</sup> The buildings range in age from 106 to 109 years old. Two comparables have full unfinished basement and one comparable has a concrete slab foundation. These comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$13,716 to \$16,097 or from \$7.03 to \$8.63 per square foot of building area.

With respect to building #2 the board of review submitted four comparables improved with one-story dwellings that range in size from 644 to 960 square feet of living area. The buildings range in age from 62 to 109 years old. Three comparables have full unfinished basements, one comparable has a crawl space foundation, one comparable has central air conditioning and three comparables each have a two-car garage. These comparables have the same classification code and neighborhood code as the subject property. Their improvement assessments range from \$7,711 to \$12,012 or from \$11.97 to \$13.17 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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<sup>2</sup> The Board finds board of review comparables #1 and #3 appear to be the same property.

Concerning building #1, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 along with board of review comparables #1 and #2. These comparables have varying degrees of similarity to the subject property in location, age, dwelling size, and features. These comparables have improvement assessments that range from \$11,029 to \$16,097 or from \$6.04 to \$8.63 per square foot of building area. Building #1 has an improvement assessment of \$12,650 or \$6.85 per square foot of building area, which falls within the range established by the best comparables in this record. Less weight was given to the remaining comparables in the record due to differences in dwelling size or lack of a basement foundation when compared to the subject.

Concerning building #2, the Board finds the only evidence in the record of assessment equity was the four comparables submitted by the board of review. These comparables have varying degrees of similarity to the subject dwelling in location, style, age, dwelling size, and features. These comparables have improvement assessments that range from \$7,711 to \$12,012 or from \$11.97 to \$13.17 per square foot of living area. Building #2 has an improvement assessment of \$9,571 or \$11.67 per square foot of living area, which falls within the overall improvement assessment range established by the comparables in this record but slightly below the improvement assessment per square foot range. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment was equitably assessed.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed 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: \_\_\_\_\_

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: September 21, 2021



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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