



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

APPELLANT: Kazimierz Kowalczyk  
DOCKET NO.: 19-20225.001-R-1  
PARCEL NO.: 12-13-117-013-0000

The parties of record before the Property Tax Appeal Board are Kazimierz Kowalczyk, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:** \$6,164  
**IMPR.:** \$27,546  
**TOTAL:** \$33,710

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 2019 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 one-story dwelling of masonry construction with 1,476 square feet of living area. The dwelling is 56 years old. Features of the home include a full finished basement, central air conditioning and a 2-car garage. The property has a 5,360 square foot site and is located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparable properties that are located within the same neighborhood code as the subject. The comparables are one-story dwellings of frame construction that range in size from 1,285 to 1,634 square feet of living area. The homes range in age from 65 to 70 years old. Two of the comparables have full or partial basements, one of which has finished area. One comparable has

central air conditioning, one comparable has a fireplace and each comparable has either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$12,571 to \$16,115 or from \$9.23 to \$10.73 per square foot of living area.

Based on this evidence the appellant requested that the subject's improvement assessment be reduced to \$15,143 or \$10.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,710. The subject property has an improvement assessment of \$27,546 or \$18.66 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties that are located within the same neighborhood code and on the same block as the subject. The comparables are one-story dwellings of masonry construction that contain either 1,352 or 1,428 square feet of living area. The homes range in age from 55 to 57 years old and have full unfinished basements. One comparable has central air conditioning and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$25,222 to \$28,628 or from \$18.66 to \$20.05 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 taxpayer contends improvement 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.

The parties submitted a total of nine comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables due to their differences in features and/or their lack of a basement foundation, when compared to the subject. The Board finds the board of review's comparables are more similar to the subject in location, style, age, size and most features. However, each of the board of review's comparables lack finished basement area, unlike the subject, and only one has central air conditioning, like the subject. Nevertheless, the board of review's comparables have improvement assessments ranging from \$25,222 to \$28,628 or from \$18.66 to \$20.05 per square foot of living area. The subject's improvement assessment of \$27,546 or \$18.66 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not 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. 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 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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