



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

APPELLANT: Wojiech & Kamilla Jarzebowski  
DOCKET NO.: 19-20667.001-R-1  
PARCEL NO.: 13-18-401-016-0000

The parties of record before the Property Tax Appeal Board are Wojiech & Kamilla Jarzebowski, the appellants, by attorney George J. Relias, of Relias Law Group, 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:** \$3,593  
**IMPR.:** \$19,205  
**TOTAL:** \$22,798

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1.5-story dwelling of frame construction with 1,156 square feet of living area. The dwelling is 65 years old. Features of the home include a full unfinished basement and a 2-car detached garage. The property has a 3,125 square foot site and is located in Harwood Heights, 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 appellants' appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of the overvaluation argument the appellants submitted a grid analysis and sales documentation regarding five comparable properties that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,700 to 4,133 square feet of land area that are improved with class 2-03 dwellings of frame or masonry construction containing from 1,120 to 1,239 square feet of living area. The homes

range in age from 61 to 94 years old and have unfinished full or partial basements. Three of the comparables have central air conditioning and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from January to December 2018 for prices ranging from \$145,000 to \$235,000 or from \$129.46 to \$191.99 per square foot of living area, including land.

In support of the improvement assessment inequity argument the appellants submitted a grid analysis containing five comparable properties that are located within the same neighborhood code as the subject. The comparables are class 2-03 dwellings of frame, masonry or frame and masonry construction containing from 1,181 to 1,291 square feet of living area. The homes range in age from 65 to 80 years old. Two of the comparables have full or partial basements, one of which has finished area. Two comparables have central air conditioning, one comparable has a fireplace and each comparable has from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$15,739 to \$18,508 or from \$13.33 to \$14.34 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$19,828.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,798. The subject's assessment reflects a market value of \$227,980 or \$197.21 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$19,205 or \$16.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable properties that are located within the same neighborhood code as the subject. The comparables are class 2-03 dwellings of frame construction containing from 1,000 to 1,080 square feet of living area. The homes range in age from 62 to 75 years old and have full basements, one of which has finished area. One of the comparables has central air conditioning and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$17,350 to \$20,586 or from \$17.35 to \$19.06 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 appellants contend in part that 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains five comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable sale #4, due to its considerably older age when compared to the subject. The Board also gives less weight to the appellants' comparable sale #5, due to its poor condition at the time of its sale, as documented by the sales data submitted by the appellants. The Board finds the appellants' remaining comparable sales are similar to the subject in location, building classification, style, age and most features. However, each of these comparables are slightly larger than the subject. Nevertheless, the best comparables sold for prices of \$220,000 or \$235,000 or from \$179.89 to \$191.99 per square foot of living area, including land. The subject's assessment reflects a market value of \$227,980 or \$197.21 per square foot of living area, including land, which falls between the market values of the best comparable sales in the record on a total market value basis but slightly above the market value range on a per square foot basis. After considering adjustments to the best comparables for differences when compared to the subject, such as their slightly larger size, the Board finds the subject's slightly higher per square foot market value as reflected by its assessment is supported.

Based on this evidence, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

The taxpayers also contend improvement assessment inequity as an alternative 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains nine equity comparable properties for the Board's consideration. The Board gives less weight to the appellants' comparables #2, #3 and #5, due to their lack of a basement foundation, when compared to the subject. The Board finds the parties' remaining equity comparables are similar to the subject in location, building classification, age, size and most features. The parties' best equity comparables have improvement assessments ranging from \$17,188 to \$20,586 or from \$14.17 to \$19.06 per square foot of living area. The subject's improvement assessment of \$19,205 or \$16.61 per square foot of living area falls within the range established by the best equity 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 supported.

Based on this evidence, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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: January 18, 2022



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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