



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

APPELLANT: Jozef Cikowski  
DOCKET NO.: 20-20388.001-R-1  
PARCEL NO.: 23-14-108-024-0000

The parties of record before the Property Tax Appeal Board are Jozef Cikowski, 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:** \$5,321  
**IMPR.:** \$21,615  
**TOTAL:** \$26,936

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 2020 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 two-story single-family dwelling of frame and masonry exterior construction with 2,491 square feet of living area. The dwelling is approximately 47 years old. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and a two-car garage. The property has a 23,040 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables<sup>1</sup> located in the same neighborhood code as the subject. Three are located on the same street as the subject. The comparables consist of class 2-78 two-story dwellings of frame

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<sup>1</sup> The fifth property has been renumbered by the Board for purposes of this decision and ease of analysis.

or frame and masonry exterior construction which range in age from 33 to 49 years old. The comparables range in size from 2,227 to 2,788 square feet of living area. The appellant provided property characteristic printouts for comparables #2 through #5. From those printouts, comparable #2 has a partial attic with living area, comparables #3 and #4 each have partial unfinished basements and comparable #5 has a concrete slab foundation. No printout data was provided for comparable #1. Three dwellings have central air conditioning and two comparables each have a fireplace. Each comparable has either a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$12,088 to \$15,090 or from \$5.02 to \$5.97 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$13,924 or \$5.59 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 \$26,936. The subject property has an improvement assessment of \$21,615 or \$8.68 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and the same block as the subject. The comparables consist of class 2-78 two-story dwellings of frame and masonry exterior construction which are each 48 years old. The comparables range in size from 2,239 to 2,491 square feet of living area. Three comparables have crawl-space foundations and one comparable has a partial basement with finished area. Features include central air conditioning, a fireplace and a two-car garage. The comparables have improvement assessments ranging from \$19,479 to \$21,615 or from \$8.68 to \$8.85 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 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 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 through #4 as well as board of review comparable #1, due to differences in age, dwelling size, attic type, central air conditioning and/or foundation type when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #5 along with the board of review comparables #2, #3 and #4, which are similar to the subject in location, design, exterior construction, dwelling size, foundation type and some features. These comparables have improvement assessments ranging from \$15,090 to \$21,615 or from \$5.97 to \$8.85 per square foot of living area. The subject's improvement assessment of \$21,615 or \$8.68

per square foot of living area falls within the range established by the best comparables in this record and is identical to board of review comparables #2 and #3 which are identical to the subject in characteristics. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was 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.

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Chairman



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Member



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Member



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Member



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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: June 18, 2024



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Jozef Cikowski, by attorney:  
Noah J. Schmidt  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602