



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

APPELLANT: Christopher & Kelly Gazdziak  
DOCKET NO.: 20-20991.001-R-1  
PARCEL NO.: 23-26-409-009-0000

The parties of record before the Property Tax Appeal Board are Christopher & Kelly Gazdziak, the appellants, by Patrick J. O'Malley, Jr., Attorney at Law in Palos Park; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a reduction*** 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:** \$9,638  
**IMPR.:** \$14,532  
**TOTAL:** \$24,170

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 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 1-story dwelling of masonry exterior construction with 1,211 square feet of living area. The dwelling is approximately 67 years old. Features of the home include a crawl space foundation, one full bath and a fireplace. The property has an approximately 29,656 square foot site and is located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on seven equity comparables that have the same assessment neighborhood code as the subject and are located within one block of the subject property. The comparables are class 2-03 properties that are improved with 1-story dwellings of frame, masonry or frame and masonry exterior construction

ranging in size from 1,459 to 1,770 square feet of living area. The dwellings are 63 to 95 years old. Six comparables each have a full or partial basement, three of which have finished area. Comparable #7 has central air conditioning. Each comparable has one or two full bathrooms and four comparables each have a half bathroom. Six comparables each have one or two fireplaces. Each comparable has a 1.5-car to a 2-car garage. The comparables have improvement assessments that range from \$15,422 to \$19,239 or from \$10.55 to \$11.95 per square foot of living area.

In a brief, the appellants' counsel argued that the appellants' comparables demonstrate that the residences on neighboring properties are assessed at a significantly lower rate than the subject, where the average improvement assessment is \$11.12 per square foot of living area versus the subject's improvement assessment of \$18.06 per of living area.

Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$13,466 or \$11.12 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 \$31,511. The subject property has an improvement assessment of \$21,873 or \$18.06 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 that have the same assessment neighborhood code as the subject and two comparables are located within ¼ of a mile from the subject property. The comparables are class 2-03 properties that are improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,286 to 1,446 square feet of living area. The dwellings are 64 to 69 years old. Three comparables each have a full basement unfinished and one comparable has a crawl space foundation. Each comparable has one full bathroom and two comparables each have one half bathroom. The comparables each have a fireplace and a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$16,744 to \$20,701 or from \$13.02 to \$14.44 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 taxpayers contend 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted a total of eleven comparable properties for the Board's consideration. The Board has given less weight to the appellants' comparables, as well as board of review comparable #2 which differ from the subject in dwelling size and/or age.

The Board finds the best evidence of assessment equity to be board of review comparables #1, #3 and #4, which are overall more similar to the subject in location, dwelling size and design. However, the Board finds all three comparables have a basement and a garage, neither of which are features of the subject, suggesting downward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments ranging from \$16,744 to \$18,939 or from \$13.02 to \$14.44 per square foot of living area. The subject's improvement assessment of \$21,873 or \$18.06 per square foot of living area falls above 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 excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment 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. 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

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