



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

APPELLANT: Wojiech & Kamilla Jarzebowski
DOCKET NO.: 20-21377.001-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.: \$16,720
TOTAL: \$20,313

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 1.5-story dwelling of frame exterior construction with 1,156 square feet of living area. The dwelling is 65 years old. Features of the home include an unfinished full basement and a 2-car 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 contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted information on five comparable properties that are located within the same neighborhood code as the subject. The comparables are improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,181 to 1,291 square feet of living area. The

dwellings are range in age from 65 to 80 years old. Two comparable have full or partial basements, one of which has finished area, and three comparables do not have a basement foundation. Two comparables have central air conditioning, one comparable has a fireplace, and each comparable has a garage ranging in size from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$12,422 to \$14,975 or from \$10.24 to \$12.41 per square foot of living area.

Based on this evidence the appellants requested that the subject's improvement assessment be reduced to \$13,033 or \$11.27 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 \$20,313. The subject property has an improvement assessment of \$16,720 or \$14.46 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 as the subject. The comparables are improved with 1.5-story dwellings of frame exterior construction ranging in size from 1,038 to 1,156 square feet of living area. The dwellings range in age from 63 to 75 years old. The comparables have full basements, one of which has finished area, and either a 1-car or a 2-car garage. One comparable has central air conditioning and one comparable has a fireplace. The comparables have improvement assessments ranging from \$16,598 to \$18,451 or from \$15.96 to \$16.55 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 the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellants' comparable #4, as well as the board of review's comparables. These comparables had improvement assessments that ranged from \$12,422 to \$18,451 or from \$10.24 to \$16.55 per square foot of living area. The subject's improvement assessment of \$16,720 or \$14.46 per square foot of living area falls within the range established by the best comparables in this record. The Board gave less weight to the appellants' remaining comparables, due to their lack of a basement foundation and/or their dissimilar story-height when compared to the subject. Based on this record the Board finds the appellants 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.



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: _____

October 15, 2024



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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