



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

APPELLANT: Michal Gawecki
DOCKET NO.: 20-27347.001-R-1
PARCEL NO.: 03-26-308-015-0000

The parties of record before the Property Tax Appeal Board are Michal Gawecki, the appellant, by Andrew S. Dziuk, attorney-at-law 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: \$5,198
IMPR.: \$21,705
TOTAL: \$26,903

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 is improved with a multi-level dwelling of frame exterior construction containing 1,276 square feet of living area. The dwelling is approximately 58 years old. Features of the property include a partial basement with a recreation room, one fireplace, 1½ bathrooms, and a 2-car garage. The property has a 9,040 square foot site located in Mount Prospect, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-34 properties improved with multi-level dwellings of frame exterior construction that range in size from 1,342 to 1,457 square feet of living area. The homes range in age from 54 to 57 years old. Each comparable has a partial basement with a formal recreation room, 1½ or 2½ bathrooms, and a 1-car or 2-car garage. Three comparables have

central air conditioning and two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$19,204 to \$21,753 or from \$14.31 to \$14.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$18,260.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,903. The subject property has an improvement assessment of \$21,705 or \$17.01 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 with the same classification code and neighborhood code as the subject property. The comparables are improved with multi-level dwellings of frame exterior construction that range in size from 1,156 to 1,299 square feet of living area. The home range in age from 55 to 59 years old. Each property has a partial basement with a formal recreation room, 1½ bathrooms, and a 2-car or 2.5-car garage. Two comparables have central air conditioning and one comparable has one fireplace. These properties are located on the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$22,994 to \$23,962 or from \$18.27 to \$19.89 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the correctness of the assessment.

Conclusion of Law

The appellant 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 information on eight assessment equity comparable with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are improved dwellings similar to the subject in style, age and exterior construction. The Board gives less weight to appellant's comparables #3 and #4 as well as board of review comparable #2 due to differences from the subject dwelling in size. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 along with board of review comparables #1, #3 and #4 that range in size from 1,200 to 1,342 square feet of living area and in age from 54 to 58 years old. The comparables have varying degrees of similarity to the subject in features. Appellant's comparable #1 and board of review comparable #1 have central air conditioning, a feature the subject does not have, indicating these comparables would need downward adjustments to make them more equivalent to the subject for this feature. Board of review comparable #4 has a larger garage than the subject indicating this comparable would require a downward adjustment to make it more similar to the subject for this difference. Conversely, appellant's comparables #1 and #2 have smaller garages than the subject suggesting these two comparables would require upward adjustments to make them more equal to the subject. These comparables have improvement assessment that range from \$19,204 to

\$23,962 or from \$14.31 to \$19.73 per square foot of living area. Board of review comparable #3 is overall most similar to the subject in size and features with an improvement assessment of \$23,962 or \$18.78 per square foot of living area. The subject's improvement assessment of \$21,705 or \$17.01 per square foot of living area falls within the range established by the best comparables in this record and is below the overall most similar comparable. Based on this record 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.



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: _____

April 15, 2025



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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