



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

APPELLANT: Eugene Mikowski  
DOCKET NO.: 20-32924.001-R-1  
PARCEL NO.: 08-22-204-001-0000

The parties of record before the Property Tax Appeal Board are Eugene Mikowski, the appellant(s), by attorney Michael R. Davies, of Ryan Law, PLLC 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 **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:** \$ 2,669  
**IMPR.:** \$ 45,412  
**TOTAL:** \$ 48,081

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2020. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a three-story multi-family dwelling of masonry construction with 7,266 square feet of living area. The dwelling is 41 years old. Features of the home include a slab. The property's site is 2,542 square feet, and it is located in Elk Grove Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables. None of these equity comparables were located in subject's development. The appellant argued that Pace Realty Group, Inc. v. Property Tax Appeal Board, 306 Ill.App.3d 718 (2d Dist. 1999) precludes the Board from considering comparables located within the subject's development. In Section II of

the appeal form, the appellant stated that the subject is not owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$45,756.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$49,990. The subject property has an improvement assessment of \$47,321, or \$6.51 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, and four sale comparables. All of these comparables were located within the subject's development. They were also identical to the subject in all characteristics, and had a nearly identical total assessment and improvement assessment per square foot as the subject. The board of review argued that Pace Realty was not applicable to the instant appeal, and that the Board should instead rely upon Du Page County Board of Review v. Property Tax Appeal Board, 284 Ill.App.3d 649 (2d Dist. 1996).

In rebuttal, the appellant reaffirmed the evidence previously submitted.

### **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 proven 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 meet this burden of proof, and that a reduction in the subject's assessment is warranted.

Although we acknowledge that the [Board] is in the best position to determine what properties are truly comparable, we nonetheless believe that the [Board] errs as a matter of law when it selects as a comparable a parcel of property which has also received the same contested assessment. Conducting uniformity analysis in such a manner will lead to absurd results and will render the assessment appeal process meaningless.

Pace Realty, 306 Ill.App.3d at 728. In the instant appeal, the Board finds by a preponderance of the evidence (5 ILCS 100/10-15) that the board of review's equity comparables "received the same contested assessment" as the subject. The board of review's equity comparables were all located within the subject's development, had identical characteristics to the subject, and had a nearly identical total assessment and improvement assessment per square foot as the subject. As such, the Board finds that Pace Realty precludes the Board from considering the board of review's equity comparables in determining whether the subject is equitably assessed.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #4, #5, and #6. These equity comparables had improvement assessments ranging from \$5.80 to \$6.26 per square foot of living area. The subject's improvement assessment of \$6.51 per square foot of living area falls above the range established by the best comparables in this record.

Based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that 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

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