



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

APPELLANT: Casimir Borowski  
DOCKET NO.: 20-33459.001-R-1  
PARCEL NO.: 18-36-115-028-0000

The parties of record before the Property Tax Appeal Board are Casimir Borowski, the appellant, by attorney John W. Zapala of the Law Offices of John Zapala, P.C. 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:** \$3,595  
**IMPR.:** \$31,237  
**TOTAL:** \$34,832

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 three-story multi-family building of masonry exterior construction containing 3,675 square feet of building area. The building is approximately 52 years old. Features of the building include a crawl space foundation, six apartments, and six bathrooms. The property has an 8,988 square foot site located in Bridgeview, Lyons Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five assessment equity comparables composed of class 2-11 improved with three-story buildings of masonry exterior construction that range in size from 3,675 to 4,672 square feet of building area that have either 3 or 6 apartments. The buildings range in age from 31 to 52 years old. Three comparables

have partial unfinished basements and one comparable has a detached three-car garage. The comparables have 3 or 6 full bathrooms and comparable #3 has an additional 2 half bathrooms. The comparables have the same neighborhood code as the subject property and are located from approximately .01 to .39 of a mile from the subject property. These properties have improvement assessments that range from \$24,373 to \$36,422 or from \$6.61 to \$8.74 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$24,273.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,567. The subject property has an improvement assessment of \$32,972 or \$8.97 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables composed of class 2-11 properties that are improved with two-story or three-story buildings of masonry or frame and masonry exterior construction that range in size from 2,860 to 3,675 square feet of building area. The buildings range in age from 31 to 53 years old. Three comparables have full or partial unfinished basement. Two comparables have central air conditioning and a two-car garage. Each property has 2, 4, or 6 full bathrooms and one comparable has an additionally 2 half bathrooms. The comparables have the same neighborhood code as the subject property. Their improvement assessments range from \$31,492 to \$33,100 or from \$9.00 to \$11.01 per square foot of building area.

### **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 evidence in the record supports a reduction in the subject's assessment.

The parties submitted information on nine assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #2 and #3 due to differences from the subject building in size, age and/or features. The Board gives less weight to board of review comparables #2 and #3 due to differences from the subject building in style, size, features, and/or age. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #4 and #5 as well as board of review comparables #1 and #4. Each comparable has 3,675 square feet of building area and range in age from 47 to 52 years old. Appellant's comparables #1, #4 and #5 as well as board of review comparable #4 have partial unfinished basements, superior to the subject's crawl space foundation, indicating each would require a downward adjustment to make them more equivalent to the subject property. Board of review comparable #1 has a slab foundation, somewhat inferior to the subject's crawl space foundation, indicating a positive adjustment to the comparable may be appropriate. These five comparables have improvement assessments ranging from \$24,273 to \$33,100 or from \$6.61 to \$9.01 per square foot of building area. The subject property has an improvement assessment of \$32,972 or

\$8.97 per square foot of building area, which is within the range of the best comparables in this record. The Board finds, however, that four of the best comparables have superior foundations than the subject, requiring downward adjustments to make them more equivalent to the subject property, with the three comparables submitted by the appellant already having lower improvement assessments than the subject prior to considering the negative adjustments, supporting the conclusion the subject property is inequitably assessed. Therefore, based on this record, after considering the best comparables presented by the parties and the suggested adjustments to make them more equal to the subject property, the Board finds a reduction in the subject's improvement assessment is 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: \_\_\_\_\_

August 20, 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

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

APPELLANT

Casimir Borowski, by attorney:  
John W. Zapala  
Law Offices of John Zapala, P.C.  
111 W Jackson Blvd.  
Suite 1700  
Chicago, IL 60604

COUNTY

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