



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

APPELLANT: Krzysztof Lebiecki  
DOCKET NO.: 20-47064.001-R-1  
PARCEL NO.: 04-33-408-018-0000

The parties of record before the Property Tax Appeal Board are Krzysztof Lebiecki, the appellant, by attorney Andrew S. Dziuk of Andrew Dziuk, Esq. 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:** \$9,003  
**IMPR.:** \$68,700  
**TOTAL:** \$77,703

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 two-story dwelling of masonry exterior construction containing 4,561 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, 3½ bathrooms, and an attached three-car garage. The property has a 12,005 square foot site located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvements as the basis of the appeal. In support of this argument the appellant submitted information on four assessment equity comparables composed of class 2-08 properties of masonry exterior construction that range in size from 4,157 to 4,780 square feet of living area. The homes range in age from 13 to 22 years old. Each comparable has a full or partial unfinished basement, central air conditioning,

one or two fireplaces, and from an attached two-car to a three-car garage. Each comparable has either 2 or 4 full bathrooms, and three comparables have an additional 1 or 2 half-bathrooms. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$60,945 to \$73,035 or from \$13.67 to \$15.44 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$62,349.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,600. The subject property has an improvement assessment of \$77,597 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 assessment equity comparables consisting of class 2-08 properties improved with two-story dwellings of masonry, frame, or frame and masonry exterior construction that range in size from 3,929 to 4,533 square feet of living area. The homes range in age from 1 to 15 years old. Each comparable has a full basement with three having finished area, central air conditioning, one or two fireplaces, from two to five full bathrooms, one or two half bathrooms, and a three-car garage. Board of review comparable #2 also has other improvements, however, the board provided no descriptive information about these improvements. The comparables have the same assessment neighborhood code as the subject. Their improvement assessments ranged from \$71,925 to \$92,057 or from \$18.31 to \$22.60 per square foot of living 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight assessment equity comparables with the same classification and neighborhood codes as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #3 due to differences from the subject property in size. The Board gives less weight to board of review comparables #2, #3, and #4 due to differences from the subject dwelling in size and/or age and the fact that board of review comparable #2 has "other improvements." The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #4 as well as board of review comparable #1, which range in size from 4,533 to 4,780 square feet of living area and in age from 7 to 22 years old. Appellant's comparable #1 would require a downward adjustment for having more bathroom fixtures than the subject but upward adjustments for have one less fireplace than the subject and a smaller garage than the subject. Appellant's comparable #2 would require a downward adjustment for having an additional bathroom than the subject but an upward adjustment for having one less fireplace than the subject. Board of review comparable #1 would require downward adjustments for being 8 years newer than the subject, having one more bathroom than the subject, and having finished basement area, unlike the subject. Conversely,

board of review comparable #1 would require an upward adjustment for having one less fireplace than the subject. These four comparables have improvement assessments that range from \$63,113 to \$84,163 or from \$13.67 to \$18.57 per square foot of living area. The Board finds the subject's improvement assessment of \$77,597 or \$17.01 per square foot of living area falls within the range established by the best comparables in this record but is excessive after considering the suggested adjustments to the comparables for differing features from the subject dwelling. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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

Krzysztof Lebiecki, by attorney:  
Andrew S. Dziuk  
Andrew Dziuk, Esq.  
525 North Ada Street  
#29  
Chicago, IL 60642

COUNTY

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