



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

APPELLANT: Grzegorz Wyciskiewicz
DOCKET NO.: 20-47072.001-R-1
PARCEL NO.: 04-34-304-026-0000

The parties of record before the Property Tax Appeal Board are Grzegorz Wyciskiewicz, 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: \$11,980
IMPR.: \$20,850
TOTAL: \$32,830

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 one-story dwelling of frame and masonry exterior construction that contains 1,345 square feet of living area. The dwelling is approximately 66 years old. Features of the property include a slab foundation, one bathroom, and a detached two-car garage. The property has a 9,780 square foot site located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-03 property 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 four assessment equity comparables that have the same 2-03 classification code and neighborhood code as the subject property. The comparables are composed of one-story dwellings of a frame and masonry exterior construction that range in size from 1,113 to 1,518 square feet of living area. The

dwelling are 67 or 68 years old. Three comparables have full basements with one having a formal recreation room, and one comparable has a crawl space foundation. Two comparables have central air conditioning and one fireplace. Each property has one bathroom and either a one-car or a two-car garage. The improvement assessments range from \$16,973 to \$23,621 or from \$14.21 to \$15.64 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$19,112.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,146. The subject property has an improvement assessment of \$22,166 or \$16.48 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 2-03 properties that are improved with one-story dwellings of frame and masonry exterior construction that range in size from 1,269 to 1,420 square feet of living area. The homes are either 65 or 67 years old. Each property has a full or partial basement with three having a formal recreation room, and from one to two bathrooms. One comparable has central air conditioning, two comparables have one or two fireplaces, and three comparables have either a one-car or a two-car garage. The comparables have the same neighborhood code as the subject and are located from one block to ¼ of a mile from the subject. Their improvement assessments range from \$25,012 to \$27,156 or from \$18.79 to \$20.42 per square foot of living area.

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 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 eight assessment equity comparables that have the same neighborhood code as the subject and are similar to the subject dwelling in style, age, and exterior construction. The Board gives less weight to appellant's comparable #2 due to differences from the subject dwelling in size being approximately 17% smaller than the subject home. Appellant's comparables #1, #2 and #4 are superior to the subject having full basements with one having finished area whereas the subject has a slab foundation requiring each to have a downward adjustment to make them more equivalent to the subject. Appellant's comparables #1 and #3 each have central air conditioning and one fireplace, features the subject does not have, again indicating downward adjustments to the comparables would be appropriate to make them more similar to the subject for these amenities. Conversely, appellant's comparable #3 has a smaller garage than the subject indicating the property would require an upward adjustment to make it more equal to the subject for this aspect. Board of review comparables #2, #3 and #4 have ½ or 1 more bathroom than the subject requiring downward adjustments to make the properties more equivalent to the subject. Each of the board of review comparables has a partial or full basement, three with finished area, superior to the subject's slab foundation, requiring the comparables to have downward adjustments to make them more equivalent to the subject for this

characteristic. Board of review comparable #3 has central air conditioning, unlike the subject, requiring a downward adjustment for this feature. Board of review comparables #2 and #4 have one or two fireplaces, whereas the subject has no fireplace, again requiring a downward adjustment for this feature. Conversely, board of review comparables #1, #3 and #4 have either a one-car garage or no garage, inferior to the subject's two-car garage, necessitating upward adjustments to make them more equal to the subject for this difference. These seven comparables have improvement assessments that range from \$20,526 to \$27,156 or from \$14.21 to \$20.42 per square foot of living area. Appellant's comparable #3 is approximately 13% larger than the subject and has no basement, but a crawl space foundation, unlike the six other comparables, making this property more similar to the subject in foundation. Appellant's comparable #3 has an improvement assessment of \$23,621 or \$15.56 per square foot of living area. The subject's improvement assessment of \$22,166 or \$16.48 per square foot of living area falls within the range established by the best comparables in this record prior to giving any consideration to the suggest adjustments to the comparables for differences from the subject. Significantly, the subject property has an improvement assessment above the comparable with a foundation most similar to the subject property on a square foot of living area basis. After considering the numerous downward adjustments to the comparables submitted by the parties to make them more equivalent to the subject, and finding that each of the appellant's comparables has a lower improvement than the subject on a per square foot of living area basis, 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

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