



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

APPELLANT: Pawel Lewandowski  
DOCKET NO.: 21-22864.001-R-1  
PARCEL NO.: 13-18-322-011-0000

The parties of record before the Property Tax Appeal Board are Pawel Lewandowski, the appellant, by attorney Christopher Wojcicki, of Wojcicki Law in Schaumburg; 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:** \$5,796  
**IMPR.:** \$15,777  
**TOTAL:** \$21,573

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 2021 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 consists of land totaling 5,040 square feet and is improved with a 60-year-old, one-story residence, masonry, single-family dwelling containing 1,126 square feet of building area. The property is located in Norridge, Norwood Park Township, and is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on inequity and overvaluation established by recent sales. The petition disclosed that the subject is an owner-occupied residence.

The appellant submitted five sales comparables. The sales prices ranged from \$190,000-\$255,000 or \$174.37-\$199.01 per square foot of living area.

In support of the equity argument, the appellant submitted information on five equity comparables. Each of the appellant's comparables was improved with a one-story dwelling of masonry construction. They range: in age from 45 to 66 years old; in size from 1,240 to 1,430 square feet of living area; and in improvement assessment from \$9.11 to \$13.14 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$25,573 with an improvement assessment of \$19,777 or \$17.56 per square foot of living area. The total assessment reflects a market value of \$255,730 or \$227.11 per square foot of living area, including land, using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

The board of review submitted information on four equity comparables. These properties are described as one-story dwellings of masonry construction. They range: in age from 59 to 60 years old; contain 1,126 square feet of living area; and have an improvement assessment from \$17.75 to \$18.21 per square foot of living area.

The board of review did not submit any sales comparables.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c).

The board finds the best evidence of market value to be the appellant's comparable #1, #2, #3, #4, and #5. The Board finds these comparables sold in relevant time to the lien date and are similar in size, construction, age, and amenities. These comparables sold from April 2020 to October 2020 for prices ranging from \$174.37 to \$199.01 per square foot of building area. In comparison, the subject's assessment reflects a market value of \$227.11 per square foot of building area which is above the range of these comparables. Therefore, the Board finds the appellant has proven by a preponderance of the evidence that the subject was overvalued, and a reduction is justified.

The taxpayer also 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 best evidence of assessment equity to be the appellant's comparables #3, #4, and #5, and the board of review's comparables #1, #2, #3, and #4. These comparables had improvement assessments ranging from \$9.11 to \$18.21 per square foot of the building area.

These comparables are receiving the most weight because they are the closest in size, number of stories, and/or location. In comparison, the subject's improvement assessment of \$17.56 per square foot of building area is within the range of the best comparables in this record. 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 improvements 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: \_\_\_\_\_

June 17, 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

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

APPELLANT

Pawel Lewandowski, by attorney:  
Christopher Wojcicki  
Wojcicki Law  
1834 Walden Office Square  
Suite 500  
Schaumburg, IL 60173

COUNTY

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