



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

APPELLANT: Joseph Dombrowski  
DOCKET NO.: 21-30064.001-R-1  
PARCEL NO.: 14-31-116-028-0000

The parties of record before the Property Tax Appeal Board are Joseph Dombrowski, the appellant, by attorney Herbert B. Rosenberg, of Rock Fusco & Connelly, LLC 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:** \$18,312  
**IMPR.:** \$69,188  
**TOTAL:** \$87,500

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 a 2-story multi-family building of masonry exterior construction with 4,830 square feet of gross living area that was constructed in 1892 and is approximately 129 years old. Features of the building include 6-units comprised of four 2-bedroom/1-bathroom above grade units and a full basement partially finished with two 1-bedroom/1-bathroom garden units.<sup>1</sup> The property has a 2,616 square foot site and is located in Chicago, West Chicago 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$875,000

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<sup>1</sup> The Board finds the best description of the subject's foundation was found in the appraisal which was not refuted by the board of review.

as of January 1, 2021. The appraisal was prepared by Robert S. Kang, a Certified General Real Estate Appraiser. The intended use of the appraisal report was to provide an opinion of market value for the subject property in support of an equitable ad valorem tax assessment.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting six comparable sales located proximate to the subject property. The comparables have sites that range in size from 2,400 to 3,840 square feet of land area and are improved with 2-story or 3-story buildings of masonry exterior construction ranging in size from 3,000 to 5,812 square feet of building area that were built from 1884 to 1917. The comparables have either 3 or 6-units. Comparable #2 includes a coach house and comparable #5 has garden units. The comparables sold from April 2019 to September 2021 for prices ranging from \$510,000 to \$1,075,000 or from \$151.11 to \$188.78 per square foot of building area and from \$141,667 to \$179,167 per unit, land included.

The appraiser adjusted the comparables for differences with the subject in building size, lot size and economic attributes arriving at adjusted sale price per square foot for the comparables ranging from \$143.55 to \$188.78. The appraiser opined a per square foot market value for the subject of \$175.00 and a per unit market value for the subject of \$150,000 resulting in indicated values for the subject of \$845,000 and \$900,000 and a final reconciled opinion of market value for the subject of \$875,000. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject appraised value when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,780. The subject's assessment reflects a market value of \$987,800 or \$204.51 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within approximately ¼ of a mile from the subject property. The comparables have sites with 2,400 or 4,800 square feet of land area that are improved with 2-story or 3-story buildings of masonry exterior construction ranging in size from 2,100 to 7,152 square feet of building area. The buildings range in age from 110 to 143 years old. Two comparables have an unfinished basement and two comparables have a concrete slab foundation. Two properties have either a 3-car or a 4-car garage. The comparables sold from February 2018 to December 2020 for prices ranging from \$1,000,000 to \$1,775,000 or from \$248.18 to \$596.75 per square foot of building area, land included. Based on this evidence, the board of review requests the subject's assessment be confirmed.

### **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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board gives less weight to board of review comparables #1 and #2 which sold in 2018, less proximate to the January 1, 2021 assessment date. The Board gives less weight to board of review comparables #3 and #4 which are approximately 47% and 57% smaller in gross living area when compared to the subject property.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$987,800 or \$204.51 per square foot of gross living area, including land, which falls above the appraised value. The Board finds the subject property had a market value of \$875,000 or \$181.16 per square foot of gross living area as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment classification ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: \_\_\_\_\_

May 20, 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

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