



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

APPELLANT: Jerzy Ptak  
DOCKET NO.: 21-33629.001-R-1  
PARCEL NO.: 17-19-406-014-0000

The parties of record before the Property Tax Appeal Board are Jerzy Ptak, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$9,375  
**IMPR.:** \$59,258  
**TOTAL:** \$68,633

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 3,125 square foot site that is improved with two buildings with a combined 3,633 square feet of building area<sup>1</sup> and a total of six apartment units. Improvement #1 is a 2-story apartment building of frame exterior construction with 2,394 square feet of building area. The building is approximately 128 years old and features a slab foundation. Improvement #2 is a coach house with 1,239 square feet of building area that is approximately 128 years old. The property 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 the overvaluation argument, the appellant submitted an appraisal estimating the subject had a market value of

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<sup>1</sup> The appellant disclosed the subject's building sizes for each improvement in written rebuttal.

\$345,000 as of January 1, 2021, including both Improvement #1 and Improvement #2. The appraisal was prepared by Robert S. Kang, a certified general real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected six comparable sales which are depicted on a map contained within the appraisal with sales #2 and #6 depicted as closest in proximity to the subject. The parcels range in size from 2,400 to 4,038 square feet of land area and are improved with 2-story or 3-story buildings of masonry exterior construction ranging in size from 2,500 to 4,650 square feet of building area. The buildings range in age from 129 to 136 years old. Each comparable has from 3 to 5 units, with three comparables each having a garden apartment unit and one comparable having a coach house. The appraiser reported the average unit size ranges from 780 to 1,187 square feet compared to the subject's average unit size of 605 square feet. The comparables sold from August 2018 to March 2020 for prices ranging from \$225,000 to \$425,000 or from \$81.41 to \$101.19 per square foot of building area or from \$70,100 to \$106,250 per unit, including land. The appraiser adjusted the comparables for differences from the subject in building size and/or lot size to arrive at adjusted prices from \$83.92 to \$101.19 per square foot. The appraiser concluded a value for the subject of \$95.00 per square foot, or \$345,000, rounded, as of January 1, 2021.

The appellant also contends assessment inequity with respect to the improvement assessment of Improvement #1. In support of this argument, the appellant submitted information on eight equity comparables located within the same assessment neighborhood code as the subject, three of which are located 0.25 of a mile from the subject and two of which are reported to be in the same "subarea" as the subject. The appellant did not report the proximity of the other comparables in relation to the subject. The comparables are improved with 2-story, class 2-11 buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,323 to 2,466 square feet of building area. The buildings range in age from 38 to 135 years old. Five comparables each have a basement, two comparables each have a slab foundation, and one comparable has a crawl space foundation. One comparable has central air conditioning and three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$7,800 to \$20,812 or from \$3.31 to \$8.87 per square foot of building area.

In a brief, the appellant stated \$29,878 of the subject's total improvement assessment is allocated to Improvement #1 and \$29,380 of the subject's total improvement assessment is allocated to Improvement #2.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,633. The subject's assessment reflects a market value of \$686,330 or \$188.92 per square foot of total 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%. The subject has an improvement assessment of \$59,258 or \$16.31 per square foot of total building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables for Improvement #1. The comparables are located within the same assessment neighborhood code as the subject and on the same block as the subject. The comparables are improved with 2-story, class 2-11 buildings of frame or masonry exterior construction ranging in size from 2,520 to 2,688 square feet of building area. The buildings range in age from 128 to 143 years old. Three comparables each have a basement, one of which is finished with an apartment, and one comparable has a slab foundation. Three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$34,000 to \$46,000 or from \$12.88 to \$18.20 per square foot of building area. One comparable sold in June 2020 for a price of \$442,000 or \$164.43 per square foot of building area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the appellant's appraisal should be given more weight than the unadjusted raw sales submitted by the board of review. The appellant argued the board of review's comparable #3 is not similar to the subject and one sale is not sufficient to support the subject's assessment on a market value basis. The appellant clarified in rebuttal that the Improvement #1 with 2,394 square feet of building area has an improvement assessment of \$29,878 (or \$12.48 per square foot of building area) and Improvement #2 with 1,239 square feet of building area has an improvement assessment of \$29,380.

### **Conclusion of Law**

The appellant contends in part 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal and the board of review presented one comparable sale for the Board's consideration. The Board gives less weight to the appraised value conclusion. As an initial issue, the Board finds the appraiser did not develop the income approach even though the subject is an income producing property with six apartment units. For the sales comparison approach, the Board further finds the appraiser selected comparables with fewer than six apartment units and with unit sizes all larger than the subject property. Moreover, the appraiser selected five of six sales that occurred in 2018 and 2019, which are less proximate in time to the assessment date and less likely to be indicative of market value as of that date. For these reasons, the Board finds the appraisal states a less credible and/or reliable opinion of value and the Board will instead consider the raw sales presented in the appraisal and by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to appraisal sales #1, #3, #4, #5 and #6, which sold less proximate in time to the assessment date than the other sales in this record and/or are less similar to the subject in location.

The Board finds the best evidence of market value to be appraisal sale #2 and the board of review's comparable sale, which sold more proximate in time to the assessment date and are similar to the subject in age, site size, location, and some features, but have varying degrees of similarity to the subject in building size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These properties sold for prices of \$400,000 and \$442,000 or \$86.02 and \$164.43 per square foot of building area, including land, respectively. The subject's assessment reflects a market value of \$686,330 or \$188.92 per square foot of building area, including land, which is above the two best comparable sales in the record. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as the number of apartment units and/or coach house feature when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also contends assessment inequity regarding Improvement #1 as a 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 did not meet this burden of proof and no reduction in the subject's improvement assessment is warranted.

The record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which has a considerably lower improvement assessment than the other comparables in this record, suggesting this property may be an outlier. The Board gives less weight to the appellant's comparables #2, #4, #6, #7, and #8 and the board of review's comparables #2, #3, and #4, due to substantial differences from the subject in age, foundation type, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #5 and the board of review's comparable #1, which are more similar to the subject in building size, age, location, and most features. These comparables have improvement assessments that range from \$15,536 to \$34,000 or from \$6.47 to \$12.88 per square foot of building area. Improvement #1's assessment of \$29,878 or \$12.48 per square foot of building area falls within the range established by the best comparables in this record. Based on this record, and after considering appropriate adjustments to the comparables for differences from Improvement #1, the Board finds the appellant did not demonstrate with clear and convincing evidence that Improvement #1 was inequitably assessed and a reduction in the subject's assessment 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: \_\_\_\_\_

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

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