



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

PPELLANT: Marek Kopec
DOCKET NO.: 21-38007.001-R-1
PARCEL NO.: 03-24-415-023-0000

The parties of record before the Property Tax Appeal Board are Marek Kopec, the appellant, by Amy C. Floyd, Attorney at Law 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 **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: \$5,344
IMPR.: \$20,709
TOTAL: \$26,053

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 multi-level dwelling of frame and masonry exterior construction with 1,170 square feet of living area. The dwelling is 57 years old. Features of the home include a partial basement with finished area,¹ 1 full and 1 half bathrooms, central air conditioning, and a 1-car garage. The property has a 9,295 square foot site and is located in Mount Prospect, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject. The comparables consist of class 2-34 multi-level dwellings of masonry or frame and masonry exterior

¹ The board of review disclosed the subject has a partial basement with finished area, which was unrefuted by the appellant.

construction ranging in size from 1,456 to 1,510 square feet of living area. The dwellings are 51 or 56 years old. The dwellings each have a partial basement. Each comparable has 1 or 2 full bathrooms, central air conditioning, and one comparable has one fireplace. Three comparables each have 1 half bathroom. The appellant did not provide in the grid analysis the information concerning the comparables proximity to the subject, if the basements have finished area, or if the comparables have a garage amenity. However, the exterior photographs provided by the appellant depict at least three comparables have a garage. The comparables have improvement assessments ranging from \$20,091 to \$20,710 or from \$13.34 to \$14.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,053. The subject property has an improvement assessment of \$20,709 or \$17.70 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located within the same block as the subject. Two comparables are also located on the same street as the subject. The comparables consist of class 2-34 multi-level dwellings of masonry exterior construction ranging in size from 1,170 to 1,373 square feet of living area. The dwellings are from 51 to 57 years old. Each comparable has a partial basement with finished area, 1 or 2 full bathrooms, central air conditioning, and either a 1-car or a 2-car garage. Three comparables each have 1 half bathroom. The comparables have improvement assessments ranging from \$20,912 to \$24,704 or from \$17.87 to \$20.33 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The record contains nine comparables submitted by the parties for the Board's consideration. The Board gives less weight to the appellant's comparables which are less similar to the subject in dwelling size than the board of review's comparables. Furthermore, the appellant did not provide all the salient property characteristics for the comparables in their grid analysis which is needed by the Board to conduct a meaningful comparative analysis of the subject in relation to the comparables.

The Board finds the best evidence of assessment equity to be the board of review comparables which are located on the same block and/or the same street as the subject and are relatively similar, if not identical, to the subject in design, age, dwelling size, foundation type, and most features. These four comparables have improvement assessments ranging from \$20,912 to

\$24,704 or from \$17.87 to \$20.33 per square foot of living area. The subject's improvement assessment of \$20,709 or \$17.70 per square foot of living area falls below the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, 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 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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