



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

APPELLANT: Walter Wielunski
DOCKET NO.: 21-42217.001-R-1
PARCEL NO.: 14-33-408-006-0000

The parties of record before the Property Tax Appeal Board are Walter Wielunski, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$51,237
IMPR.: \$80,503
TOTAL: \$131,740

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 two improvements. Improvement #1 is a two-story apartment building of masonry exterior construction with 1,980 square feet of gross building area. The building is approximately 98 years old and features a full unfinished basement. Improvement #2 is a two-story apartment building of masonry exterior construction with 1,624 square feet of gross building area. The building is approximately 120 years old and features a full unfinished basement. The property has a 4,099 square foot site and is located in Chicago, North 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 assessment inequity as the basis of the appeal. With regard to Improvement #1, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood. The comparables consist of two-story class 2-11

buildings of frame or frame and masonry exterior construction ranging in size from 1,728 to 1,914 square feet of gross building area. The buildings are 124 to 139 years old. One comparable has central air conditioning, one comparable has a concrete slab foundation, and four comparables each have a basement with finished area. The comparables have improvement assessments ranging from \$34,400 to \$37,563 or from \$18.86 to \$20.28 per square foot of gross building area.

With regard to Improvement #2, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood. The comparables consist of one-story or two-story class 2-11 buildings of frame exterior construction ranging in size from 1,459 to 1,764 square feet of gross building area. The buildings are 135 to 154 years old. Each comparable has a basement, four of which have finished area, and one comparable has central air conditioning. The comparables have improvement assessments ranging from \$32,536 to \$36,775 or from \$20.49 to \$22.30 per square foot of gross building area.

Based on this evidence, the appellant requested a reduced total improvement assessment of \$74,483 or \$20.67 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,205. Improvement #1 has an improvement assessment of \$46,399 or \$23.43 per square foot of gross building area and Improvement #2 has an improvement assessment of \$52,569 or \$32.37 per square foot of gross building area. The subject property has a total improvement assessment of \$98,968 or \$27.46 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood, three of which are located .25 of a mile from the subject. The comparables consist of two-story buildings of masonry or frame and masonry exterior construction ranging in size from 1,611 to 2,135 square feet of gross building area. The buildings are 128 to 143 years old. Each building has a full basement, one comparable has a fireplace, and three comparables each have a two-car garage. The comparables have improvement assessments ranging from \$63,800 to \$85,349 or from \$33.72 to \$40.72 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of 14 equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to Improvement #1, the Board gives less weight to appellant comparables #2 and #4, which differ from the subject in foundation or feature central air conditioning unlike the subject. The Board also gives reduced weight to board of review comparables #1, #3 and #4, which feature a garage unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3, and #5 along with board of review comparable #2, which are similar to the subject in age, building size, and some features. These comparables have improvement assessments that range from \$36,100 to \$85,349 or from \$18.86 to \$40.72 per square foot of gross building area. The improvement assessment for Improvement #1 of \$46,399 or \$23.43 per square foot of gross building area falls within the range established by the best comparables in this record.

With respect to Improvement #2, the Board gives less weight to appellant comparables #3 and #5, which differ from the subject in design or feature central air conditioning unlike the subject. The Board also gives reduced weight to the comparables submitted by the board of review, which differ from the subject in building size and/or feature a garage unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4, which are similar to the subject in building size and some features. These comparables have improvement assessments that range from \$35,284 to \$36,775 or from \$20.49 to \$22.22 per square foot of gross building area. The improvement assessment for Improvement #2 of \$52,569 or \$32.37 per square foot of gross building area is above the range established by the best comparables in this record.

Based on this record and after considering adjustments to the best comparables for differences from the subject, 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: _____

April 15, 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

Walter Wielunski, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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