



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

APPELLANT: Katarzyna Chlebek
DOCKET NO.: 21-44899.001-R-1
PARCEL NO.: 17-34-328-014-0000

The parties of record before the Property Tax Appeal Board are Katarzyna Chlebek, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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: \$7,392
IMPR.: \$4,667
TOTAL: \$12,059

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 dwelling of masonry exterior construction with 960 square feet of living area. The home is approximately 77 years old. The home features a full unfinished basement and 1 bathroom. The property has a 2,112 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-10 property, a townhome or row house up to 62 years of age, under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the inequity argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject and from 188 feet to 0.34 of a mile from the subject property. The comparables are improved with class 2-10, 1-story or 2-story dwellings of masonry exterior construction ranging

in size from 992 to 1,443 square feet of living area. The dwellings are each 74 years old. Each comparable has a full basement, one of which has finished area, and either 1 or 2 bathrooms. The comparables have improvement assessments that range from \$4,592 to \$6,699 or from \$4.29 to \$4.65 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on five comparable sales located within the same neighborhood code as the subject and from 120 feet to 0.32 of a mile from the subject property. The comparables have sites ranging in size from 1,750 to 2,112 square feet of land area and are improved with class 2-10, 2-story dwellings of masonry exterior construction ranging in size from 959 to 1,428 square feet of living area. The homes are each 74 years old. Each comparable has a full basement, one of which has finished area, and either 1 or 2 bathrooms. One comparable has a 1-car garage. The comparables sold from March 2018 to August 2019 for prices ranging from \$57,000 to \$90,000 or from \$39.92 to \$93.85 per square foot of living area, including land.

The appellant's submission included a legal brief from counsel along with supplemental documentation in support of the uniformity and market sales arguments for a total assessment reduction of the subject property to \$7,412. The documentation included Exhibit A – Photographs, Exhibit B – Cook County Assessor's Property Summary, Exhibit C – Copy of Comparable Property CCAO data, and Exhibit D – Title records from Cook County Recorder of Deeds.

Based on the evidence, the appellant requested the subject's total assessment be reduced to \$7,412 and the improvement assessment to \$20 or \$0.02 per square foot of living area. The requested total assessment reflects a total market value of \$74,120 or \$77.21 per square foot of living area, land included, 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 \$12,059. The subject's assessment reflects a market value of \$120,590 or \$125.61 per square foot of living 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 \$4,667 or \$4.86 per square foot of living area.

In support of its contention of the correct assessment on both uniformity and market value bases, the board of review submitted information on four comparables, one of which is located within the same assessment neighborhood code, block and street as the subject property. The comparables have sites containing 1,213 or 2,498 square feet of land area and are improved with class 2-10, 2-story dwellings of masonry or frame and masonry exterior construction that range in size from 930 to 1,090 square feet of living area. The homes are 77 or 133 years old. Three comparables each have a crawl space or a slab foundation, and one comparable has full unfinished basement. Each comparable has 1 bathroom, and two comparables each have a 1-car garage. The comparables have improvement assessments ranging from \$4,667 to \$17,662 or from \$4.86 to \$18.99 per square foot of living area. The comparables sold from November 2019 to August 2021 for prices ranging from \$138,500 to \$200,000 or from \$137.61 to \$207.90 per

square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The taxpayer contends in part improvement 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 based on assessment inequity.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 along with board of review comparables #1, #2 and #3 due to differences in the dwellings' designs, larger sizes, older ages, and either lack of basement foundation or finished basement area when compared to the subject. Additionally, the three board of review comparables are located in a different assessment neighborhood code than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #5 along with the board of review comparable #4 which are most similar to the subject in location, design, age, dwelling size, and other features. These three comparables have improvement assessments ranging from \$4,592 to \$4,667 or from \$4.49 to \$4.86 per square foot of living area. The subject's improvement assessment of \$4,667 or \$4.86 per square foot of living area is equal to board of review comparable #4 which is identical to the subject dwelling in overall property characteristics and also similar in location to the subject property. 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 assessment is not justified on the grounds of assessment inequity.

As an alternative basis, the taxpayer 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 parties submitted nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's sales #2, #3, #4 and #5 which differ from the subject in dwelling size, basement finish and/or sold in 2018, less proximate in time to the January 1, 2021 assessment date than the other properties in the record. The Board also gives reduced weight to the board of review sales #1, #2 and #3 which are located within a different assessment neighborhood code

than the subject and also have significant differences in site sizes, ages, and foundation types when compared to the subject property.

The Board finds the best evidence of market value to be the appellant's sale #1 and the board of review sale #4 which are located in the same assessment neighborhood code and block as the subject and are identical or nearly identical to the subject in property characteristics. These two best comparables sold in August and November 2019 for prices of \$65,000 and \$138,500 or \$67.71 and \$144.27 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$120,590 or \$125.61 per square foot of living area, including land, which is bracketed by the two best comparables sales in this record. Based on this record, the Board finds a reduction in the subject's assessment, based on overvaluation 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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