



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

APPELLANT: Wajciech Czarkowski  
DOCKET NO.: 21-49458.001-R-1  
PARCEL NO.: 10-23-307-038-0000

The parties of record before the Property Tax Appeal Board are Wajciech Czarkowski, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:** \$3,622  
**IMPR.:** \$15,531  
**TOTAL:** \$19,153

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 two-story townhome of masonry exterior construction with 1,008 square feet of living area. The dwelling is approximately 76 years old. Features of the home include a full unfinished basement, 1 bathroom, and a 1.5-car garage.<sup>1</sup> The property has a 3,813 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject. The comparables consist of class 2-10, 1-story or 2-story dwellings of masonry exterior construction

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<sup>1</sup> The board of review disclosed the subject has a full unfinished basement, which was unrefuted by the appellant.

ranging in size from 928 to 1,008 square feet of living area.<sup>2</sup> The dwellings are either 71 or 78 years old. Each comparable has 1 or 1.5 bathrooms, and a full basement, but no data was provided if the basements have finished area. Three comparables each have central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$13,316 to \$15,160 or from \$14.35 to \$15.09 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 \$19,153. The subject property has an improvement assessment of \$15,531 or \$15.41 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 are located in the subject's same block or ¼ of a mile from the subject. Three comparables are located on the same street as the subject. The comparables consist of class 2-10, 2-story dwellings of masonry exterior construction containing 1,008 square feet of living area. The homes are each 76 years old. Each comparable has a full unfinished basement and a 1.5-car garage. The comparables have improvement assessments ranging from \$17,708 to \$17,902 or from \$17.57 to \$17.76 per square foot of living area.

### **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 eight equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review comparables which are overall most similar to the subject in location, design, age, dwelling size, and features. These five comparables have improvement assessments ranging from \$15,160 to \$17,902 or from \$15.04 to \$17.76 per square foot of living area. The subject's improvement assessment of \$15,531 or \$15.41 per square foot of living area falls within the range established by the best comparables in the record. The Board gave less weight to the appellant's comparables #1, #2 and #4 which are less similar to the subject in design, dwelling size, central air conditioning and/or other features than the other 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.

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<sup>2</sup> Some of the descriptive property characteristics for the comparables were drawn from property characteristics printouts provided by the appellant.

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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APPELLANT

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