



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

APPELLANT: Susan Kwasinski  
DOCKET NO.: 21-49498.001-R-1  
PARCEL NO.: 13-09-207-008-0000

The parties of record before the Property Tax Appeal Board are Susan Kwasinski, 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:** \$12,000  
**IMPR.:** \$30,719  
**TOTAL:** \$42,719

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 1,484 square feet of living area. The dwelling is approximately 82 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 2.5-car garage.<sup>1</sup> The property has a 4,800 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of the inequity argument the appellant submitted information on eight equity comparables located within the subject's assessment

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<sup>1</sup> Additional details not reported by the appellant were drawn from the evidence submitted by the board of review, which was not refuted by the appellant in rebuttal.

neighborhood. The comparables consist of 2-story class 2-05 dwellings of masonry exterior construction ranging in size from 1,385 to 1,595 square feet of living area. The homes are 70 to 81 years old. Each dwelling has a full or partial basement. Five comparables have central air conditioning, two comparables each have a fireplace, seven comparables each have a 1-car or 2-car garage. The comparables have improvement assessments ranging from \$23,053 to \$28,400 or from \$14.45 to \$19.53 per square foot of living area.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of 2-story class 2-05 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,554 to 1,595 square feet of living area. The homes are 70 to 81 years old. One dwelling has central air conditioning and three comparables have either one or two fireplaces. Three comparables each have either a full or partial basement, one comparable has a concrete slab foundation, and each comparable has either a 1-car or 2-car garage. The parcels range in size from 4,999 to 5,625 square feet of land area. The comparables sold from March 2020 to December 2021 for prices ranging from \$355,500 to \$429,900 or from \$222.88 to \$275.93 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced improvement assessment of \$21,080 or \$14.20 per square foot of living area and a reduced total assessment of \$33,080, for an estimated market value of \$330,800 or \$222.91 per square foot of living area, including land, when applying the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,719. The subject property has an improvement assessment of \$30,719 or \$20.70 per square foot of living area. The subject's total assessment reflects a market value of \$427,190 or \$287.86 per square foot of living area, including land, when using the 10% level of assessment under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood. The comparables consist of 2-story class 2-05 dwellings of masonry exterior construction ranging in size from 1,159 to 1,579 square feet of living area. The dwellings are 71 to 82 years old. Each dwelling has either a 1-car, 2-car, or 2.5-car garage and a full basement, one of which has finished area. One comparable has central air conditioning and two comparables have either one or two fireplaces. The parcels range in size from 3,196 to 5,715 square feet of land area. The comparables have improvement assessments ranging from \$25,937 to \$35,010 or from \$22.17 to \$23.22 per square foot of living area. One comparable sold in November 2020 for a price of \$401,200 or \$254.08 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's lone comparable sale supports the appellant's contention that the subject is overassessed.

### **Conclusion of Law**

The taxpayer contends in part 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 parties submitted a total of 12 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3, which lacks a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's remaining comparables along with board of review's comparables, which are similar to the subject in age, dwelling size, and some features. These comparables have improvement assessments that range from \$23,053 to \$35,010 or from \$14.45 to \$23.22 per square foot of living area. The subject's improvement assessment of \$30,719 or \$20.70 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and 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 on equity grounds.

The taxpayer also contends 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 eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables #2, which differs from the subject in foundation.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, and #4 along with the board of review's comparable sale, which are similar to the subject in age, dwelling size, and some features. These most similar comparables sold for prices ranging from \$355,500 to \$429,900 or from \$222.88 to \$275.93 per square foot of living area, including land. The subject's assessment reflects a market value of \$427,190 or \$287.86 per square foot of living area, including land, which falls within the range of the best comparable sales in this record overall and is above the range on a per-square-foot basis. The Board finds the higher market value per square foot to be logical given the subject's finished basement and 2.5-car garage in relation to the best comparables. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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: January 21, 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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