



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

APPELLANT: Darius Adamski
DOCKET NO.: 21-49723.001-R-1
PARCEL NO.: 09-36-411-012-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Darius Adamski, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$10,080
IMPR.: \$29,028
TOTAL: \$39,108

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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 1,205 square feet, one-story masonry building on a 5,040 square feet lot in Chicago, Jefferson Township, Cook County. The 96-year-old, class 2-03 residence under the Cook County Real Property Assessment Classification Ordinance featured one bathroom, a fireplace, and a partial basement.

The appellant selected property overvaluation, assessment inequity, and a contention of law as the bases of the petition, arguing that the assessment should be lowered to \$11.31 per improvement square foot. To show the subject assessment overstated the subject's market value, the appellant presented four sales of class 2-03 properties in the subject's neighborhood. The appellant's selected sales occurred between October 2019 and October 2021 for \$249,000 to \$305,000, or \$196.76 to \$241.11 per square foot sold. The properties involved had buildings 62 to 86 years old and 1,106 to 1,296 square feet in area; a one- to two-car garage; and one to 1.5 bathrooms.

As evidence of nonuniformity, the appellant selected eight class 2-03 residences in the subject's subarea. These suggested comparables featured a one- to 2.5-car garage, one or 1.5 bathrooms, and a crawl-space to full basement. These potential comparators were between 63 and 97 years in building age; 1,128 and 1,248 square feet in improvement size; and \$16.81 and \$18.14 per living square foot in improvement assessment.

The board of review countered that the \$39,108 total subject assessment correctly reflected the subject's 2021 market value in its "Notes on Appeal." As support of its valuation, the county board of review introduced into evidence four sales of masonry improvements in the subject's subarea. The sales occurred between March 2019 and January 2021 for \$410,000 to \$729,900, or \$344.54 to \$577.91 per square foot. The board of review's preferred comparators all featured a full basement, no garage to a two-car garage, and one or two bathrooms.

To address the equity contention, the county board of review proposed eight properties in the subject's subarea to defend the subject improvement assessment of \$29,028, or \$24.09 per living square foot. The board of review's selections each featured a full basement, no garage to a two-car garage, and one to two bathrooms. These improvements were 90 to 97 years in building age; 1,190 to 1,281 square feet in living area; and \$24.92 to \$44.51 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

The appellant contends, in part, that the board of review's 2021 assessment of the subject overvalues the property. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant failed to satisfy this burden of proof.

With respect to the appellant's overvaluation argument, PTAB finds board of review sales #1, #2, and #4 and appellant sales #1, #3, and #4 best approximate the subject's 2021 market value because the involved improvements were most similar to the subject property. Each sale involved un-air-conditioned improvements within 76 feet of the subject improvement's size. These proximal sales suggest that the market valued the subject between \$196.76 and \$577.91 per square foot, or an average of \$339.25 per square foot. Based on this evidence, the market valued the subject at approximately \$408,800, which reflects an assessed value of \$40,880 (when applying the 10% assessment level for class two properties under the Cook County Real Property Assessment Classification Ordinance). Because the implied subject market value of \$391,080, or \$324.55 per

square foot, is within reasonable range of the value indicated by the most comparable sales, PTAB concludes the appellant did not prove overvaluation by a preponderance of the evidence and an assessment reduction on this basis is accordingly not merited.

Next, the appellant presented evidence on assessment nonuniformity. When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b).

As for the equity contention, board of review comparables #1, #2, and #4 and appellant comparables #6 through #8 most resembled the subject property and therefore provide the best evidence of assessment equity in this docket. Each of these comparables were within four years of the subject improvement's age, had no air conditioning like the subject, and were similar to the subject improvement's living square footage. Based on these comparators, the subject improvement would be equitably assessed between \$18.14 and \$44.51 per living square foot. Moreover, PTAB notes that because the subject bore more resemblance to appellant comparables #6 and #8, PTAB finds the subject assessment equitably lies closer to the low end of the range, at around \$18.20 per improvement square foot. Because the subject's \$24.09 per improvement square foot assessment reasonably lands within this range, PTAB finds the appellant did not prove assessment inequity by the requisite clear and convincing evidence standard and an assessment reduction based on nonuniformity 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:

April 21, 2026



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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