



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

APPELLANT: Zuzanna Matysiak
DOCKET NO.: 21-55827.001-R-1
PARCEL NO.: 13-07-327-027-0000

The parties of record before the Property Tax Appeal Board are Zuzanna Matysiak, the appellant(s), by attorney Marie Mactal, of the Law Offices of Terrence Kennedy Jr. 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: \$10,480
IMPR.: \$18,118
TOTAL: \$28,598

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of masonry construction containing 1,035 square feet of living area. The dwelling is approximately sixty-three years of age. Features of the home include a full basement, central air conditioning, one basement and one full bath. The property is located in, Chicago, Jefferson Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant filed on the basis of comparable sales theory, contention of law and assessment equity. The appellant did not include a brief or sales information, therefore the matter will be viewed under the lens of only assessment equity. The comparable properties are described as one story dwellings of masonry construction that ranged in size from 1,441 to 1,475 square feet of living area; and in improvement assessment from \$21,248 to \$21,958 or \$14.59 to \$15.12 per square foot of living area. The dwellings range in age from fifty-seven to sixty-three years. Each comparable has the is from .1 to .2 distance from the subject property. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$19,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$28,598 was disclosed. The subject's assessment reflects a market value of \$285,980 or \$17.50 per square foot of living area, including land, when applying assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue. The board of review presented information on one comparable sale. The only sale information provided was on board of review

comparable two which sold in September of 2021 for \$430,000 or \$419.51 per square foot of living space. The board of review offered information on four assessment comparables, the homes are very close in size, features and location. They range in size from 1,025 to 1,029 square feet of living area; and in improvement assessment from \$17,440 to \$20,920 or \$16.95 to \$20.41 per square foot of living area. Each has the same neighborhood code as the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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.

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: _____

October 20, 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 9-215 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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