



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

APPELLANT: Zbigniew Gotfryd  
DOCKET NO.: 22-20456.001-R-1  
PARCEL NO.: 12-12-326-011-0000

The parties of record before the Property Tax Appeal Board are Zbigniew Gotfryd, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd., 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:** \$5,668  
**IMPR.:** \$24,789  
**TOTAL:** \$30,457

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 2022 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 one-story dwelling of masonry exterior construction with 1,169 square feet of living area. The dwelling is approximately 64 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property has a 4,360 square foot site and is located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables along with underlying property characteristics sheets. The comparables are located in the same neighborhood code as the subject. The comparables consist of class 2-03 1-story or 1.5-story dwellings of frame or masonry exterior construction which range in age from 69 to 70

years old. The comparables range in size from 1,172 to 1,285 square feet of living area. Four comparables each have full basement with finished area and comparable #1 has a concrete slab foundation. Two dwellings each have central air conditioning. The comparables have from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$13,500 to \$14,500 or from \$10.91 to \$11.52 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$12,917 or \$11.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,457. The subject property has an improvement assessment of \$24,789 or \$21.21 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code and same block (street) as the subject. The comparables consist of class 2-03 one-story dwellings of masonry exterior construction which are either 62 or 64 years old. The comparables contain either 1,152 or 1,169 square feet of living area. Each comparable has a full basement, two of which have finished area. Two comparables have central air conditioning and each comparable has from a one-car to a two-car garage. The comparables have improvement assessments of \$25,332 or \$27,332 or from \$21.67 to \$23.38 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 parties submitted a total of eight comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1, due to differences in foundation type.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 through #5 along with the board of review comparables, which present varying degrees of similarity to the subject in age, dwelling size and/or other features. These dwellings bracket the subject in age, bracket the subject in dwelling size and are similar to the subject in foundation type. Downward adjustments are indicated for each of the appellant's comparables and for board of review comparables #1 and #2, which have finished basement area, not a feature of the subject dwelling. Three comparables necessitate upward adjustments to account for lack of central air conditioning, which is a feature of the subject dwelling. Adjustments are also necessary to several of the comparables for differing garage capacity when compared to the subject. The best comparables have improvement assessments ranging from \$13,500 to \$27,332 or from \$10.94 to

\$23.38 per square foot of living area. The subject's improvement assessment of \$24,789 or \$21.21 per square foot of living area falls within the range of the best comparables in this record both in terms of overall assessment and on a per-square-foot of living area basis.

Based on this record and after considering adjustments for differences to the best comparables 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 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: \_\_\_\_\_

November 25, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Zbigniew Gotfryd, by attorney:  
Dora Cornelio  
Schmidt Salzman & Moran, Ltd.  
111 W. Washington St.  
Suite 1300  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602