



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

APPELLANT: Dariusz Kalat
DOCKET NO.: 22-20741.001-R-1
PARCEL NO.: 12-12-428-019-0000

The parties of record before the Property Tax Appeal Board are Dariusz Kalat, the appellant, by Abby L. Strauss, attorney-at-law of Schiller Law P.C. 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: \$7,316
IMPR.: \$43,037
TOTAL: \$50,353

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 is improved with a two-story dwelling of frame exterior construction that contains 2,727 square feet of living area. The dwelling is approximately 67 years old. Features of the property include a full unfinished basement, central air conditioning, three bathrooms, and a 2-car garage. The property has a 5,628 square foot site located in Harwood Heights, Norwood Park Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-06 properties that are improved with dwellings of frame exterior construction that range in size from 2,836 to 3,151 square feet of living area. The homes range in age from 31 to 69 years old. Each property has a crawl space foundation, and a 2-car or

2.5-car garage. The comparables have 2, 2½ or 3½ bathrooms. Three comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located from 1.34 to 1.77 miles from the subject property. Their improvement assessments range from \$29,350 to \$35,617 or from \$10.35 to \$12.51 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$29,861.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,353. The subject property has an improvement assessment of \$43,037 or \$15.78 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 composed of class 2-06 or 2-78 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction that range in size from 2,605 to 2,803 square feet of living area. The homes range in age from 62 to 69 years old. Each property as a full basement with three having finished area, central air conditioning, 2 or 3 bathrooms, and a 1-car or 2-car garage. Three comparables have one or two fireplaces. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject. Their improvement assessments range from \$43,683 to \$48,046 or from \$15.78 to \$18.44 per square foot of living area. The board of review contends the building assessed value per square foot for all the comparables are equal or higher than the subject, which supports the 2022 assessed value as equitable.

In rebuttal appellant's counsel asserted the subject is of frame exterior construction while the board of review comparables are of masonry or frame and masonry construction.

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 Board finds the best evidence of assessment equity to be the board of review comparables that are more similar to the subject in location than are the comparables provide by the appellant and each of the board of review comparables has a full basement foundation, like the subject, while each of the appellant's comparables has a crawl space foundation. The board of review comparables vary from the subject in features requiring adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$43,683 to \$48,046 or from \$15.78 to \$18.44 per square foot of living area. Board of review comparable #2 is most similar to the subject in features and has an improvement assessment of \$44,054 or \$16.69 per square foot of living area. The subject's improvement assessment of \$43,037 or \$15.78 per square foot of living area falls below the range of the total improvement assessments but is within the range on a per square foot of living area basis established by the best comparables in this record, and is well supported by the comparable most

similar to the subject in features. Based on this record 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.

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: _____

September 16, 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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