FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Krzysztof Gwozdz
DOCKET NO.: 22-21526.001-R-1
PARCEL NO.: 01-12-205-011-0000

The parties of record before the Property Tax Appeal Board are Krzysztof Gwozdz, the appellant, 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:	$10,894
IMPR.:	$22,685
TOTAL:	$33,579

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 one-story, single-family dwelling of masonry construction with 1,360 square feet of living area. The dwelling is 55 years old. Features include an unfinished partial basement, a two-car garage, a fireplace, and central air conditioning. The property has a 21,788 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables. Appellant asserted that the subject property has an improvement assessment of $27,043 or $19.88 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 as $33,579. The board of review asserted that the subject property has an improvement assessment of $22,685 or $16.68 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

A virtual hearing was held on August 29, 2024, before a Board administrative law judge. It was disclosed that the appellant had passed away, but his wife, a co-owner of the property, was present. An individual who said that he represented the appellant's wife was present with her and identified himself. When asked if he was a licensed attorney in Illinois, he said that he was not. The Board's rules permit self-representation, but they do not allow a non-attorney to represent an appellant. 86 Ill. Adm. Code § 1910.70(a). The administrative law judge stated that the individual was not allowed to represent the appellant's wife. The individual interrupted and said that was not true in Illinois and again interrupted the administrative law judge a few seconds later when the administrative law judge tried to continue with his explanation. The administrative law judge then stated that the individual could not represent the appellant's wife because he was not a licensed attorney, but he could assist her during the hearing, although he must stop the interruptions. The individual and the appellant's wife then left the virtual hearing, and they did not return, although they were given about 20 minutes to do so. Ms. Shaina Howell, the Board of Review's representative, testified briefly, and she stated that the correct improvement assessment was $22.685, or $16.68 per square foot of living area.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); 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 needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 that the subject's land assessment was $10,894, or $0.50 per square foot of land. This is consistent with the land assessments of the eight comparables suggested by the parties, which are located in Barrington and were also assessed at $0.50 per square foot of land. It is undisputed that the subject property's total assessment was $33,579, so a land assessment of

$10,894 means that the improvement assessment was $22,685, or $16.68 per square foot of living area.

The Board finds that the best evidence of assessment equity is the board of review's suggested comparables one and three and the appellant's comparable two. Like the subject property, each of these comparables has a one-story, single-family residence with a two or 2.5-car garage. The dwellings on these comparables are similar to the subject dwelling in living area size and lot size. They are all within a quarter mile of the subject, and one is on the same block as the subject.

These comparables had improvement assessments that ranged from $15.04 to $23.01 per square foot of living area. The subject's improvement assessment of $16.68 per square foot of living area falls within the range established by the best comparables in this record. The Board therefore finds that the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed, and a reduction in the subject's assessment on this basis is not justified. The Board notes that the result would have been the same even if appellant's assertion that the improvement assessment was $19.88 per square foot of living area had been correct.

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:

C E R T I F I C A T I O N

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 17, 2024

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

KRZYSZTOF GWOZDZ
1220 S GEORGE ST
BARRINGTON, IL 60010

COUNTY

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