FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tomasz Kuzniar
DOCKET NO.: 22-23802.001-R-1
PARCEL NO.: 05-29-302-025-0000

The parties of record before the Property Tax Appeal Board are Tomasz Kuzniar, the appellant, by attorney George J. Relias, of Relias Law Group, 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:	$46,996
IMPR.:	$47,000
TOTAL:	$93,996

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 2-story dwelling of frame and masonry construction with 3,300 square feet of living area that is approximately 62 years old. The subject features 3½ baths, a full basement finished with a recreation room,[1] central air conditioning, a fireplace, and a 2-car garage. The property has a 24,800 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-78 property[2] under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located from 453 feet to .8 of a mile

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[1] Although the appellant failed to provide descriptive information regarding the subject basement finish, the property characteristics sheet submitted by the appellant depicts the subject's basement being finished with a recreation room.
[2] Two-or-more story residence, up to 62 years of age, with 2,001 to 3,800 square feet of living area.

from the subject with one comparable being in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 5,200 to 8,680 square feet of land area that are improved with 2-story, class 2-78 dwellings of frame and masonry construction. The dwellings range in size from 2,959 to 3,741 square feet of living area and range in age from 46 to 57 years old. Each comparable features 2 or 3 full baths with three comparables each having an additional half-bath. Each comparable also features a full basement (one finished with a recreation room), central air conditioning, and a 2-car garage. Three comparables have 1 or 2 fireplaces. The comparables sold from April 2019 to March 2022 for prices ranging from $500,000 to $829,000 or from $168.98 to $261.04 per square foot of living area, including land. Appellant's counsel also submitted copies of the Multiple Listing Service (MLS) sheets and property characteristics printouts for each comparable sale, along with a brief requesting a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $93,996. The subject's assessment reflects a market value of $939,960 or $284.84 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted a grid analysis with information on four comparable sales located within ¼ of a mile or within the same "subarea" as the subject, and each within the same assessment neighborhood code as the subject property. The comparables have sites ranging from 8,220 to 13,444 square feet of land area that are improved with 2-story, class 2-78 dwellings of masonry or frame and masonry construction. The comparables range in size from 2,838 to 3,113 square feet of living area and range in age from 26 to 60 years old. Each comparable features 2½ baths, a full basement finished with recreation rooms, central air conditioning, 1 or 2 fireplaces, and a 2-car garage. The comparables sold from January 2019 to October 2021 for prices ranging from $980,000 to $1,230,000 or from $325.26 to $433.40 per square foot of living area, land included.

Conclusion of Law

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. 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.

The record contains a total of eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #2, along with board of review comparable #2 based on these sales occurring in 2019, less proximate in time to the January 1, 2022 assessment date at issue and, thus, are less likely to be reflective of subject's market value than the remaining comparables that sold more proximate in time to the lien date. The Board gave less weight to appellant's comparables #3 and #4 based on their locations being outside of the subject's assessment neighborhood code and based on having unfinished basements, dissimilar to the subject’s finished basement. Finally, the Board gave less weight to board of review comparable #4 based on its significantly newer age relative to the subject.

On this record, the Board finds the best evidence of market value to be board of review comparables #1 and #3 which sold more proximate in time to the assessment date at issue and are overall most similar to the subject in location, design, dwelling size, and some amenities. However, these two comparables have smaller lots and newer ages relative to the subject, suggesting that adjustments are needed to the comparables for these differences in order to make them more equivalent to the subject.

The best comparables in the record sold in May and October 2021 for prices of $1,000,000 and $1,085,000 or for $332.45 and $348.54 per square foot of living area, land included. The subject's assessment reflects a market value of $939,960 or $284.84 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record both in terms of overall market value and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject property is not overvalued and, therefore, 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:

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: August 19, 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

Tomasz Kuzniar, by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

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