



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

APPELLANT: Jeffrey Kopiwoda  
DOCKET NO.: 22-24414.001-R-1  
PARCEL NO.: 05-28-214-002-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Kopiwoda, the appellant, by attorney Abby L. Strauss, 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 **A Reduction** 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:** \$46,320  
**IMPR.:** \$92,250  
**TOTAL:** \$138,570

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.

In written rebuttal, counsel for the appellant pointed out the older ages and different construction type of three board of review comparables in relation to the subject property.

**Findings of Fact**

The subject property consists of a 2-story dwelling of frame and masonry exterior construction with 3,856 square feet of living area. The dwelling is approximately 84 years old. Features of the home include a partial basement with finished area, central air conditioning, 2 fireplaces, and a 2-car garage. The property has a 15,440 square foot site and is located in Kenilworth, New Trier 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on six equity

comparables that are located within the same assessment neighborhood as the subject. The comparables consist of class 2-06 dwellings of masonry, stucco, or frame and masonry exterior construction ranging in size from 3,792 to 4,411 square feet of living area. The dwellings are 89 to 112 years old. The dwellings have full or partial basements, but no data was provided regarding whether the basements have any finished area. Each comparable has central air conditioning and 1 or 2 fireplaces. Five comparables have a 2-car garage. The comparables have improvement assessments ranging from \$55,031 to \$87,998 or from \$12.48 to \$22.29 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$76079 or \$19.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$140,445. The appellant reported the subject property has an improvement assessment of \$94,125 or \$24.41 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that are located within the same assessment neighborhood as the subject and are approximately  $\frac{1}{4}$  of a mile from the subject property. The comparables consist of class 2-06, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 3,720 to 3,884 square feet of living area. The comparables are 88 to 124 years old. The dwellings have full or partial basements, one of which has finished area. Three comparables have central air conditioning. Each comparable has a fireplace and a 2-car garage. The comparables have improvement assessments ranging from \$89,696 to \$134,214 or from \$23.57 to \$36.08 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

In written rebuttal, counsel for the appellant pointed out the board of review comparables #1, #2 and #4 differ in construction type to the subject dwelling.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3 and #4 along with the board of review comparables #1, #2 and #4 due to considerable differences in age and/or dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables that are relatively similar to the subject in location, age, dwelling size, foundation type and most

features. However, these comparables still require adjustments for varying degrees of similarity to the subject, including but not limited to lack of basement finished, if any. These four comparables have improvement assessments ranging from \$78,950 to \$89,696 or from \$19.98 to \$23.57 per square foot of living area. The subject's improvement assessment of \$94,125 or \$24.41 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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