



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

APPELLANT: Mike Laskowski
DOCKET NO.: 22-24942.001-R-1
PARCEL NO.: 08-33-405-008-0000

The parties of record before the Property Tax Appeal Board are Mike Laskowski, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$6,600
IMPR.: \$19,400
TOTAL: \$26,000

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 dwelling of frame and masonry exterior construction containing 1,147 square feet of living area. The dwelling is approximately 61 years old. Features of the property include a crawl space foundation, one bathroom, and a 1-car garage. The property has an 8,250 square foot site located in Elk Grove Village, Elk Grove 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 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 2-03 properties improved with one-story dwellings of frame and masonry exterior construction that have either 1,136 or 1,183 square feet of living area. The dwellings range in age from 61 to 63 years old. Each property has a crawl space foundation. 1 or

1½ bathrooms, and a 1-car garage. These properties have the same assessment neighborhood code as the subject property and are located from .3 to 1.1 miles from the subject property. The comparables have improvement assessments ranging from \$16,840 to \$18,071 or from \$14.82 to \$15.47 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$17,331.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,000. The subject property has an improvement assessment of \$19,400 or \$16.91 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 composed of class 2-03 properties improved with one-story dwellings of frame and masonry exterior construction each with 1,147 square feet of living area. Each dwelling is 61 years old with either a crawl space or slab foundation, one bathroom, and a 1-car garage. Comparable #3 has central air conditioning and the board of review also indicated the comparable has other improvements but provided no additional descriptive information. The comparables are located in the same block as the subject property with comparables #1 and #2 being located on the same street as the subject property. Their improvement assessments range from \$20,368 to \$20,812 or from \$17.76 to \$18.14 per square foot of living area.

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 this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven assessment equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables are improved with homes similar to the subject in style, exterior construction and age. The Board gives less weight to board of review comparable #3 due to the property's central air conditioning amenity and "other improvements", which are features the subject does not have. The remaining six comparables are similar to the subject in size and features with improvement assessments ranging from \$16,840 to \$20,399 or from \$14.82 to \$17.78 per square foot of living area. Board of review comparable #1 is most similar to the subject in location, size and features with an improvement assessment of \$20,368 or \$17.76 per square foot of living area. The subject's improvement assessment of \$19,400 or \$16.91 per square foot of living area falls within the range established by the best comparables in this record and is below the improvement assessment of the comparable most like the subject in location, size and 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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