



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

APPELLANT: Lukasz & Elwira Czekaj
DOCKET NO.: 22-32109.001-R-1
PARCEL NO.: 02-21-311-005-0000

The parties of record before the Property Tax Appeal Board are Lukasz and Elwira Czekaj, the appellants, by Nicholas Jordan, attorney-at-law of Worsek & Vihon LLP 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: \$13,500
IMPR.: \$39,500
TOTAL: \$53,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 construction containing 3,324 square feet of living area. The dwelling is approximately 46 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, 2½ bathrooms, and a 2-car garage. The property has a 15,000 square foot site located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on eight equity comparables consisting of class 2-78 properties improved with two-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 3,051 to 3,465 square feet of living area. The dwellings range in age from 46 to 57 years old. Seven

comparables have either a full or partial basement and one comparable has a slab foundation. Each property has central air conditioning, one or three fireplaces, and a 2-car or 2.5-car garage. The comparables have 2½, 3 or 3½ bathrooms. These properties have the same assessment neighborhood code as the subject property and are located from .2 to 1.2 miles from the subject property. Their improvement assessments range from \$24,475 to \$35,453 or from \$7.30 to \$11.35 per square foot of living area. The appellants requested the subject's improvement assessment be reduced \$34,071

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,000. The subject property has an improvement assessment of \$39,500 or \$11.88 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 consisting of class 2-78 properties improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,720 to 3,429 square feet of living area. The dwellings are 43 or 46 years old. Each property has a full or partial unfinished basement, central air conditioning, one fireplace, 2½ or 3½ bathrooms, and a 2-car or 3-car garage. These properties have the same assessment neighborhood code as the subject property and are located in the same assessment block as the subject or ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$39,781 to \$41,833 or from \$12.20 to \$14.89 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on twelve equity comparables with the same classification code and assessment neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be the board of review comparables #1, #2 and #4 that are most similar to the subject in location as well as being similar to the subject in age, dwelling size and features. These three comparables range in size from 3,068 to 3,429 square feet of living area and have improvement assessments ranging from \$39,781 to \$41,833 or from \$12.20 to \$13.19 per square foot of living area. The subject's improvement assessment of \$39,500 or \$11.88 per square foot of living area falls below the range established by the best comparables in this record. Less weight is given the appellants' comparable #1 even though it is similar to the subject in location, this home has a slab foundation, which is unlike the subject's full basement. The Board gives less weight to the remaining comparables submitted by the appellants as these properties are not as similar to the subject in location as are the board of review comparables even though the dwellings are relatively similar to the subject in age, size and most features. Less weight is given board of review comparable #3 due to differences from the subject in dwelling size. Based on this record

the Board finds the appellants 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: January 20, 2026



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

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