



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

APPELLANT: Zachary Pastko
DOCKET NO.: 22-37823.001-R-1
PARCEL NO.: 02-29-309-009-0000

The parties of record before the Property Tax Appeal Board are Zachary Pastko, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. 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 **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: \$4,020
IMPR.: \$68,979
TOTAL: \$72,999

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 two-story dwelling of frame exterior construction with 3,487 square feet of living area. The dwelling is approximately 7 years old. The home features a full basement, central air conditioning, three full bathrooms, 5 half bathrooms and a three-car garage. The property has a 10,051 square foot site and is located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-78 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 five equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from .14 to .22 of a mile from the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging

in size from 3,642 to 3,768 square feet of living area. The dwellings are 6 or 7 years old. The comparables each have a full basement, central air conditioning, two full bathrooms, one half bathroom and a two-car garage. The comparables have improvement assessments that range from \$62,220 to \$69,970 or from \$17.08 to \$18.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$63,045 or \$18.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant provided a copy of the Cook County Board of Review decision for the 2022 tax year disclosing the final total assessment for the subject of \$72,999. The subject property has an improvement assessment of \$68,979 or \$19.78 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 have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block or approximately ¼ of a mile from the subject property, three of which are also located along the same street as the subject. The comparables are improved with two-story dwellings of frame exterior construction containing 3,095 or 3,487 square feet of living area. The dwellings are from 2 to 7 years old. The comparables each have a full basement, one of which has finished area. Each comparable central air conditioning, two or three full bathrooms, one or five half bathrooms and a three-car garage. Three comparables each have a fireplace. The comparables have improvement assessments that range from \$64,840 to \$70,697 or from \$20.27 to \$22.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the board of review comparables #1, #3 and #4 due to their smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables, along with board of review comparable #2, which have the same assessment neighborhood code and property classification code as the subject. These six comparables are similar to the subject in location, dwelling size, design and age. However, the Board finds each of the appellant's comparables have a fewer number of bathrooms and a smaller garage capacity, when compared to the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments that

range from \$62,220 to \$70,697 or from \$17.08 to \$20.27 per square foot of living area. Most weight was given to board of review comparable #2 which is identical to the subject in dwelling size, design, age and features, and has an improvement assessment of \$70,697 or \$20.27 per square foot of living area. The subject's improvement assessment of \$68,979 or \$19.78 per square foot of living area falls within the range established by the best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis and less than board of review comparable #2, the most similar comparable in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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: _____

November 25, 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

Zachary Pastko, by attorney:
Eric Feldman
Eric Feldman & Assoc. P.C.
53 W. Jackson Blvd.
Suite 1622
Chicago, Il 60604

COUNTY

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