



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

APPELLANT: Ron Piekarz
DOCKET NO.: 22-38587.001-R-1
PARCEL NO.: 13-25-229-045-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ron Piekarz, the appellant, by attorney John P. Brady, of Tully & Associates, LTD. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$6,755
IMPR.: \$32,569
TOTAL: \$39,324

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting 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 3,544 square feet masonry building perched on a 1,351 square feet lot in Chicago, West Chicago Township, Cook County. The 104-year-old, class 2-12 residence per the Cook County Real Property Assessment Classification Ordinance featured 2.5 bathrooms, no air conditioning, no garage, and a full basement.

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to \$5.61 per living square foot. To show subject assessment nonuniformity, the appellant presented information on eight class 2-12 properties in the subject's neighborhood. These suggested comparables each included no garage to a two-car garage, air conditioning in properties #2 through #4, a full basement to slab foundation, and 2.5 to 6.5 bathrooms. The appellant's selections were 92 to 145 years in building age; 2,339 to 8,730 square feet in area; and \$5.61 to \$7.27 per living square foot in assessment.

The board of review countered that the subject improvement assessment of \$32,569, or \$9.19 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$39,324 total subject assessment, the county board of review introduced into evidence eight masonry improvements in the subject’s subarea as assessment comparables. The county board of review’s preferred comparators contained two to five bathrooms; air conditioning in properties #3, #4, #6, and #7; no garage to a 3.5-car garage; and a full or partial basement. These 21- to 126-year-old improvements contained 2,790 to 4,200 square feet and were assessed at \$9.30 to \$12.28 per living square foot.

At hearing, the appellant argued the non-owner-occupied, three-unit building was over-assessed based on the eight appellant comparables, whereas two of the board of review’s comparables were far from the subject property, rendering them incomparable. The board of review asserted that appellant comparable #5 received an occupancy factor of 50%, rendering the property’s assessment incomparable for the subject assessment purposes before resting on the evidence. In rebuttal, the appellant opined that the occupancy factor should not have any material effect because the remaining comparables showed assessment inequity.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, appellants must prove assessment inequity by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

By virtue of their similarity to the subject improvement’s attributes, board of review comparables #2, #3, and #8 constitute the best evidence of assessment equity in this record. Board of review comparable #2 was most similar to the subject in living area and basement type, though it featured more bathrooms and garage space than the subject. Meanwhile, board of review comparable #8 outstripped the subject improvement in terms of living and garage space, offsetting its inferior basement and bathroom count. Finally, board of review comparable #3 mitigated its inferior living area and basement with one more full bathroom and air conditioning. By contrast, the appellant not only missed half of the board of review’s eight comparables, the appellant comparables all featured improvements that deviated widely from the subject improvement’s living square footage. Given the submissions, the subject would be equitably assessed between \$9.30 and \$11.78 per improvement square foot. Because the subject

improvement assessment of \$9.19 per living square foot falls below this equitable range, PTAB finds the appellant did not prove by clear and convincing evidence that a subject assessment reduction 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: _____

October 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 9-215 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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