



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

APPELLANT: Ron Piekarz
DOCKET NO.: 22-39327.001-R-1
PARCEL NO.: 13-36-202-002-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Ron Piekarz, the appellant, by attorney James E. Doherty, 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: \$13,500
IMPR.: \$98,353
TOTAL: \$111,853

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 an 8,982 square feet masonry building perched on a 3,000 square feet lot in Chicago, West Chicago Township, Cook County. The two-year-old, class 2-12 building per the Cook County Real Property Assessment Classification Ordinance featured four full and four half bathrooms, air conditioning, a two-car garage, and a slab foundation.¹

The appellant pleads assessment inequity as the basis of the appeal, arguing that the subject improvement assessment should be reduced to \$7.98 per living square foot. To show subject assessment nonuniformity, the appellant presented information about six class 2-12 properties in the subject's neighborhood. These suggested comparables each included no garage, no air

¹ The appellant provided internally inconsistent information on the subject improvement's basement. The Property Tax Appeal Board (PTAB) finds the subject improvement included a slab foundation because that description comports with one of the appellant's representations and the board of review's information.

conditioning, a full or partial basement, and 2.5 to 6.5 bathrooms. The appellant's selections were 103 to 124 years in building age; 6,336 to 8,745 square feet in improvement area; and \$7.24 to \$8.95 per living square foot in assessment.

The board of review countered that the subject improvement assessment of \$98,353, or \$10.95 per living square foot, was equitable in its "Notes on Appeal." In defense of the \$111,853 total subject assessment, the county board of review introduced into evidence three masonry buildings of unknown distance from the subject as assessment comparables. The county board of review's preferred comparators contained air conditioning, no garage, and a full basement or slab foundation. These 14- to 140-year-old improvements were 7,076 to 8,848 square feet in size and \$11.41 to \$17.76 per living square foot in assessment.

At hearing, the appellant identified the subject improvement as not owner-occupied and argued that the board of review's submission of only three comparables as opposed to the normal four indicates the subject is over-assessed. The board of review countered that three comparables was the minimum, and anything more than that was generous before resting on the evidence.

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 the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved 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 should consist of assessment 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 fell short of satisfying this burden of proof.

Of the parties' submissions, only two properties, board of review comparable #2 and appellant comparable #4, were within 237 square feet of the subject improvement's size. Board of review comparable #2 lacked some of the subject's living space and garage, for which the comparator somewhat compensated with extra bathroom functionality. Meanwhile, although appellant comparable #4 likewise contained less living square footage, it was inferior to the subject in bathroom count, garage space, air conditioning, and most strikingly, building age, which did not fully offset appellant comparable #4's better basement. In summary, because the properties in evidence do not demonstrate assessment nonuniformity by clear and convincing evidence, PTAB finds that a subject assessment reduction is not merited.

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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