



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

APPELLANT: Elizabeth Miszczyszyn
DOCKET NO.: 22-41915.001-R-1
PARCEL NO.: 16-01-229-007-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Miszczyszyn, the appellant(s); 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: \$14,175
IMPR.: \$54,855
TOTAL: \$69,030

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 a four-unit apartment building of masonry construction. The subject consists of two improvements each containing two units. The dwelling was constructed in 1903. The property has a 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is Class 2-11 property under the Cook County Property Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$545,000 as of March 21, 2023, undertaken by Rafal Scharf. The appraisal indicates Mr. Sharf is an Illinois certified general real estate appraiser. The appellant's appeal form Section V-Grid Analysis lists nine sale comparables. However, only comparable #9 includes a sale price. The remaining eight comparables are listed with sale dates of October 7, 2023, but no sale prices. In support of the one sale comparable, the appellant submitted a copy of the MLS sheet.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on eight equity comparables. These comparables are described as of masonry and/or masonry frame construction, two-story apartment dwellings. They range in age from 99 to 137 years; in size from 2,499 to 3,621 square feet of living area; improvement assessment from \$9.09 to \$15.78 per square foot of living area. In support of the eight comparables, the appellant submitted Cook County Assessor printouts for each of the comparables. The appellant requested the subject's total assessment be reduced to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,030. The subject's assessment reflects a market value of \$690,300 when using the 10% level of assessment as determined by the Cook County Real Property Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted eight equity comparables. The comparables are described as of masonry or frame construction, two to three-story apartment dwellings. They range in age from 118 to 128 years; in size from 1,720 to 4,2213 square feet of living area; improvement assessment from \$10.19 to \$20.12 per square foot of living area. The board of review also submitted four sale comparables. The comparables sold from August 2019 to October 2022 for prices ranging from \$700,000 to \$1,017,000.

In rebuttal, the appellant submitted a letter stating that the subject property's square footage is much smaller than the square footage of the all the comparables submitted by both parties and the condition of the subject property is inferior to the comparables. The appellant reaffirms request for a reduction of the subject's total assessed value to \$50,0

At hearing, the appellant reaffirmed the evidence. The appellant and the board of review confirmed that the subject is a class 2-11 property that contains two improvements on one Property Index Number (PIN#) and totaling 2,948 square feet of living area per the Cook County Assessor. Improvement #1 contains 1,452 square feet of living area and two units. Improvement #2 contains 1,496 square feet of living area and two units. The appellant's Section V grid evidence states that the subject contains 1,452 square feet of living area. The board of review objected to the admissibility of the appellant's comparable evidence based on it being flawed due to its grid sheet containing the subject's incorrect size. At hearing, the administrative law judge reserved ruling.

The appellant presented the witness, appraiser Rafal Sharf and requested he be brought forth as an expert witness. The appellant was instructed by the Administrative Law Judge (ALJ) to conduct an voir dire of the witness. The board of review objected to the appellant being instructed to and how to voir dire the appellant by the ALJ. Objection was overruled. The appellant proceeded to void dire the witness by summarizing his qualifications. The board of review objected to appellant's voir dire based on her asking leading questions. Objection was sustained and appellant was instructed to ask the witness specific questions and not summarize his qualifications. The appellant proceeded to ask the appraisal about his qualifications. The board of review objected based on appellant's questions were leading. The ALJ instructed the appellant to rephrase her questioning of the witness and to only ask the witness questions and not summarize qualifications. Again, the board of review objected to the ALJ asking the appraiser questions regarding his qualifications. Objection was overruled. The appellant was instructed to

ask the appraiser non-leading questions regarding his qualifications. Upon questioning, the appraiser testified that he is an Illinois certified appraiser in good standing for 20 years. He confirmed his profession is as an appraiser. The board of review objected to him be entered as an expert witness based on lack of proper foundation. ALJ reserve ruling. The ALJ questioned the appraiser as to how long he has been a licensed appraiser to which he testified as being residential appraiser for 20 years and licensed to appraise up to four-unit properties. The appraiser further testified that he has never appeared before the Property Tax Appeal Board and has completed about 2,000 appraisals. The board of review objected to the ALJ's additional questions regarding the voir dire of the appraiser. The appraiser was tendered and accepted as an expert in real estate valuation of residential property of four units or less per his appraisal license.

Under direct examination, the appraiser testified that the appraisal's comparables were chosen based on condition, sale date, age, size, number of units, and location. Comparable #2 was most similar to the subject. The appraiser testified that similar comparables were difficult to find due to the subject's poor condition. The appraiser testified that adjustments were made for condition, bedroom count, and garage. The appraiser estimated opinion of market value to be \$545,000 as of March 21, 2023. The board of review objected to the appraiser's testimony based on not enough foundation to establish market value of appraisal.

Under cross examination, the appraiser could not define ad valorem appraisal. The ppraiser requested a moment to answer and proceeded to conduct an online search for the answer. The board of review objected to appellant's attempt at an online search for the definition. The appellant's requested that the appraiser be allowed to search for a definition. The board of review's objection was sustained, and the ALJ prohibited the appraiser from conducting an online search of the definition of ad valorem.

Upon questioning of the witness regarding ad valorem appraisals for 2022 tax appeals having an effective date as of January 1, 2022, the appraiser was not aware that an appraisal should be dated as of January 1, 2022. The appraiser confirmed the closing dates regarding the appraisal report's comparables #1, #2, #3 and #4. The appellant objected to the board of review's questioning of sale dates. The objection was overruled.

Upon completion of board of review and appellant's direct examination of the appraiser, the ALJ asked the appraiser if he did an interior and physical inspection of the subject and took measurements of the subject. The appraiser testified that he did a physical inspection of the subject took measurements and completed a building sketch of the subject which was included in the appraisal. The appraiser testified that per his measurements, improvement #1 contains 1,493 square feet of living area and improvement #2 contains 1,522 square feet of living area. The subject contains a total of 3,016 square feet of living area. The appraiser testified that all the sale comparables are two-unit buildings. Adjustments were made mostly regarding condition and that ranged from 15.9% to 17%. The appraiser testified that per appraiser guidelines, adjustments are typically below 10%.

The board of review did not call any witnesses. The board of review reaffirmed that the board of review's four equity comparables are similar in location and size. The subject's assessment per square foot of both improvements falls within the high range presented by the board of review's

evidence and the low range that were presented by the appellant. The board of review testified that the sale comparables are similar in location and size and that after making adjustments to the sale price for size, the current assessed value is supported by the evidence. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

The appellant reaffirmed request for reduction based on evidence.

Conclusion of Law

The Board overrules the board of review's objection to the admissibility of the appellant's comparable evidence based on it being flawed due to the appellant's appeal form grid sheet containing the subject's incorrect size.

As to the subject's size, the Board finds the best evidence to be the size per the appraisal report which is based on the appraiser's inspection and measurements of the subject property. The appraisal reports states that the subject contains 3,016 square feet of living area. At hearing, the appraiser testified he measured the subject and submitted a building sketch outlining the subject's dimensions. The board of review did not present any evidence such as an ASIQ/property record card to support the total square footage. Since the Board finds that the subject contains 3,016 square feet of living area, the subject's assessment per square foot is \$18.18 and the subject's market value per square foot is \$228.88.

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that 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). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); 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 needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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). 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 Board finds the best evidence of assessment equity to be the appellant's comparables #2, #5, and #7 and the board of review's comparables #1, #2, #4 and #5. These comparables had improvement assessments that ranged from \$12.47 to \$18.69 per square foot of living area. The subject's improvement assessment of \$18.18 per square foot of living area falls within the range established by the best comparables in this record. After considering all the comparables

submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is not justified.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Ultimately, the burden of proof rests with the appellant. The appellant failed to submit three sale comparables. The appellant's appeal form Section V only lists complete sale data (sale date and sale price) for one comparable. The appellant's one sale comparable does not constitute a range.

In addition, the appraisal submitted was prepared for the appellant rather than identifying the fee simple interest for equitable ad valorem tax purposes. The Board gives no weight to the appraiser's valuation conclusion as the Property Tax Appeal Board was not listed as an intended user of the appraisal. Additionally, the appraiser made adjustments that were between 15.9% to 17%. The appraiser testified that per appraiser guidelines, adjustments are typically below 10%. Furthermore, the appraiser's inability to define the term "ad valorem" at hearing undermined and negatively impacted the witness's credibility. Lastly, the Board finds that the lien date of this appeal is January 1, 2022, while the appraisal opines as to the subject property market value as of March 21, 2023. The effective date of the appraisal is more than one year after the lien date of this appeal and thus not reflective of the subject's market value as of January 1, 2022.

The Board, however, will consider the four actual sale comparables contained in the appraisal without regard to the appraiser's value conclusion, as well as the board of review's four sale comparables and the appellant's one comparable. The Board finds the best comparables contained in the record to be the board of review's sale comparables #1 and #2 and the appraisal's comparables #1, #2 and #3. The comparables sold for unadjusted prices ranging from \$500,000 to \$1,017,000 or from \$189.97 to \$291.74 per square foot of living area. In comparison, the subject's current assessed value reflects a market value of \$228.88 per square foot of living area, including land, which is within the range of the best sale comparables contained in the record. Based on the evidence, 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: _____

October 21, 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

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