



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

APPELLANT: Candace and Edward Kuczmarski
DOCKET NO.: 22-42539.001-R-1
PARCEL NO.: 10-14-206-008-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Candace and Edward Kuczmarski, the appellants, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB 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: \$10,500
IMPR.: \$22,500
TOTAL: \$33,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed a Cook County Board of Review decision 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 one-story, 1,133 square feet dwelling of masonry construction built on a slab foundation on a 6,000 square feet lot in Evanston, Niles Township, Cook County. The 82-year-old building, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, includes one bathroom and one fireplace but lacks central air conditioning and garage.

Contending the \$22,500 subject improvement assessment is inequitably high, the appellant requests the Property Tax Appeal Board (PTAB) lower the assessment rate to \$17.58 per improvement square foot. As evidence of assessment inequity, the appellant provided information on four class 2-03 masonry-constructed properties within a mile of the subject as assessment benchmarks. The appellant's suggested comparables included no air conditioning,

were around 65 years in building age, and had full or partial basements. Comparable #2 lacked a fireplace and garage, while the other properties each had one fireplace and a one-car garage.

In response, the county board of review maintained the subject improvement assessment of \$22,500 (based on a rate of \$19.86 per living square foot) was appropriate. In defense of the \$33,000 total subject assessment, the board of review put forth four one-story properties on the same block as the subject as evidence of assessment equity for the subject. The board of review's selected properties were all over 83 years old, of masonry construction, and had a partial basement and fireplace each. These comparables also had anywhere from one to two bathrooms; 1,007 to 1,385 square feet in improvement area; and \$23.29 to \$25.24 per square foot in improvement assessment.

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 require 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 needed 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 at least 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.

Of the parties' submissions, board of review comparables #2 through #4 best resemble the subject improvement and therefore provide the strongest evidence of assessment equity for the subject. While all of the appellant's comparables had buildings that were larger; over a half mile away from; and at least 14 years newer than the subject, board of review comparables #2 through #4 were on the same block and contained approximately the same square footage as the subject. Board of review comparables #2 and #4 were superior to the subject in that they both featured one more half bathroom, more living space, a garage, and a partial basement relative to the subject. Unlike the subject improvement, board of review comparable #4 also included air conditioning. Meanwhile, board of review comparable #3 exactly matched the subject in bathroom and fireplace count as well as exclusion of a garage and air conditioning. This comparable also differed from the subject by -126 square feet, though it mitigated the smaller improvement with a partial basement as compared to the subject's slab foundation. Based on this record, the subject improvement would be equitably assessed between \$23.29 and \$25.24 per square foot. Because the subject improvement assessment of \$19.86 per square foot falls below

this equitable range, PTAB finds the appellant did not demonstrate a reduction in the assessment is justified by clear and convincing evidence.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Candace and Edward Kuczmarski, by attorney:
Robert Rosenfeld
Robert H. Rosenfeld & Associates, LLC
40 Skokie Blvd
Suite 150
Northbrook, IL 60062

COUNTY

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