



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

APPELLANT: Marcin Murzanski  
DOCKET NO.: 22-43094.001-R-1  
PARCEL NO.: 10-18-204-045-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Marcin Murzanski, the appellant, by attorney Jeremy 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 Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$19,370  
**IMPR.:** \$40,630  
**TOTAL:** \$60,000

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) 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**

A 3,485 square feet two-story frame and masonry building situated on a 14,900 square feet lot in Morton Grove, Niles Township, Cook County comprises the subject property. The 81-year-old residence, a class 2-06 property per the Cook County Real Property Assessment Classification Ordinance, contains 2.5 bathrooms, an attached two-car garage, two fireplaces, and central air conditioning.

Contending the \$40,630 subject improvement assessment is inequitably high, the appellant requests the assessment be lowered to \$9.81 per improvement square foot instead. To fortify this argument, the appellant proposed three class 2-06 properties within a half mile of the subject as assessment benchmarks. These selections all featured partial basements, at least a one-car garage, at least one fireplace, and air conditioning. Moreover, the appellant's suggested comparables were between 64 and 73 years of building range and had between 2,684 and 4,334

square feet in improvement area as well as between \$9.50 and \$10.22 per improvement square foot in assessment.

The board of review countered that the subject improvement was properly assessed at \$40,630, or \$11.66 per living square foot, in its “Board of Review Notes on Appeal.” In defense of the \$60,000 total subject assessment, the county board of review placed into evidence four two-story properties within a quarter mile of the subject as comparators for assessment equity. The board of review’s suggested comparables included buildings from 63 to 73 years of age, from two to four full bathrooms, a partial or full basement, from no fireplace to two, and from a 2.5- to three-car garage. While each of the board of review’s selections featured air conditioning, they ranged in improvement square footage from 2,348 to 3,022 and in improvement assessment from \$12.70 and \$17.80 per living square foot.

### **Conclusion of Law**

The taxpayer contends 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; 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 an appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments 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 assessment documentation for the year in question of not fewer 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 Property Tax Appeal Board (PTAB) finds the appellant did not meet this burden of proof.

Of the parties’ submissions, appellant comparables #1 and #2 and board of review comparable #2 are most similar to the subject improvement and therefore constitute the best evidence of assessment equity in this record. To start, the other proposed comparators from both parties substantially differed from the subject property in livable square footage, while the three best comparables deviated from the subject improvement area by a maximum of 801 square feet, or 23% of living square footage. Both appellant comparables #1 and #2 are inferior to the subject in that they had partial, not full, basements and one, not two, fireplaces. While appellant comparable #2 had a slightly smaller garage, it mitigated that deficiency with more living area. By contrast, appellant comparable #1 anchors the low end of the range because it only alleviated its relatively smaller garage and improvement with a slightly newer building. Similarly, board of review comparable #2 had less living and basement area as well as bathroom functionality, but did feature a larger garage than the subject. Given these comparables, the subject improvement would be equitably assessed anywhere from \$9.50 to \$12.70 per living square foot. Because the

subject assessment of \$11.66 per improvement square foot lands within the equitable assessment range, PTAB concludes the appellant did not supply sufficiently clear and convincing evidence to justify a reduction in the subject assessment based on equity principles.

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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