FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jozef Dubczyk
DOCKET NO.: 22-46027.001-R-1
PARCEL NO.: 12-24-321-017-0000

The parties of record before the Property Tax Appeal Board are Jozef Dubczyk, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. in Chicago; 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:	$7,500
IMPR.:	$22,499
TOTAL:	$29,999

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 consists of 1-story dwelling of masonry exterior construction with 1,296 square feet of living area. The dwelling is approximately 46 years old. Features of the home include a full basement with finished area,[1] 1 bathroom, and a 2-car garage. The property has a 3,750 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-03, single family dwellings of masonry exterior

[1] The board of review disclosed the subject's basement has finished area, which was not refuted by the appellant.

construction ranging in size from 1,277 to 1,505 square feet of living area. The homes are 70 to 77 years old. The comparables each have a partial or a full basement, but no data was provided if the basements have finished area. Each comparable has 1 bathroom, and four comparables each have a 1-car garage. The comparables have improvement assessments ranging from $12,696 to $15,385 or from $9.73 to $10.51 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $12,610 or $9.73 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of $29,999 The subject property has an improvement assessment of $22,499 or $17.36 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code and the same block as the subject property. The comparables consist of class 2-03, 1-story or 1½-story dwellings of masonry exterior construction ranging in size from 1,008 or 1,296 square feet of living area. The homes are 46 to 74 years old. The comparables each have a full basement, one of which has finished area. Each comparable has either 1, 2 or 2½ bathrooms, two comparables each have central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $21,440 to $23,500 or from $18.13 to $21.89 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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). 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparables #2 and #4 which are considerably less similar to the subject in age than other properties in the record.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #3 which are located within the same neighborhood code and the same block as the subject and are closer in age to the subject dwelling. The board of review comparable #1 is identical to the subject in design, age, dwelling size and some features, but still requires upward adjustments for lack of a basement finish and a garage amenity, which are features of the subject. Additionally, the board of review comparable #3 requires upward adjustments for its somewhat older age, smaller dwelling size, and lack of basement finish when compared to the subject These two best comparables have improvement assessments of $21,440 and $23,500 or $18.13

and $21.27 per square foot of living area. The subject's improvement assessment of $22,499 or $17.36 per square foot of living area is bracketed by the two best comparables in this record in terms of an overall improvement assessment basis and below on a per-square-foot basis. After considering adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

C E R T I F I C A T I O N

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: July 15, 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

Jozef Dubczyk, by attorney:
Andrew S. Dziuk
Andrew Dziuk, Esq.
525 North Ada Street
#29
Chicago, IL 60642

COUNTY

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