



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

APPELLANT: Piotr Bargiel
DOCKET NO.: 22-46052.001-R-1
PARCEL NO.: 12-24-409-018-0000

The parties of record before the Property Tax Appeal Board are Piotr Bargiel, 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: \$11,278
IMPR.: \$10,722
TOTAL: \$22,000

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 improved with a 1½-story dwelling of frame exterior construction with 1,145 square feet of living area. The dwelling is approximately 94 years old. Features of the home include a partial basement with finished area, 1½ bathrooms, central air conditioning and a 2-car garage.¹ The property has a 6,390 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 regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five comparables

¹ The Board finds the subject has central air conditioning according to Section III of the appellant's residential appeal petition and the board of review's grid analysis and has a finished basement area as reported by the board of review, which was unrefuted by the appellant.

located within the same assessment neighborhood code as the subject. The comparables consist of class 2-03, single family dwellings of frame exterior construction that range in size from 1,148 to 1,365 square feet of living area. The dwellings are 69 to 99 years old. Three comparables have crawl space or concrete slab foundations, and two comparables have full basements but no data was provided if the basements have finished area. Each comparable has 1 bathroom, and four comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$8,345 to \$10,340 or from \$7.27 to \$8.02 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$8,324 or \$7.27 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,000. The subject property has an improvement assessment of \$10,722 or \$9.36 per square foot of living 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 as the subject and within the same block as the subject or approximately $\frac{1}{4}$ of a mile from the subject. The comparables consist of class 2-03, 1½-story dwellings of frame exterior construction that range in size from 1,182 to 1,446 square feet of living area. The dwellings are 71 or 98 years old and have full basements with two having finished area. Three comparables have central air conditioning. Each comparable has 1½ or 2½ bathrooms and a 2-car garage. The comparables have improvement assessments that range from \$16,600 to \$20,772 or from \$11.48 to \$17.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 #1, #2 and #3 as well as the board of review comparables #2 and #4 due to their considerably newer ages and/or lack of a basement foundation when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in dwelling size, age, and basement foundation, but still have varying degrees of similarity in other features. However, upward adjustments are required for differences in features to make the comparables more similar to the subject property in features, such as a half bathroom and lack central air conditioning to the appellant's comparables and lack of a basement finish to at least the board of review comparable #1, given

this information was not disclosed on the appellant's appeal form. These comparables have improvement assessments ranging from \$10,090 to \$20,560 or from \$7.79 to \$15.55 per square foot of living area. The subject's improvement assessment of \$10,722 or \$9.36 per square foot of living area falls within the range established by the most similar comparables in the record. Based on this record, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the 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: 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

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