



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

APPELLANT: Maria Partyka  
DOCKET NO.: 22-46085.001-R-1  
PARCEL NO.: 12-24-422-015-0000

The parties of record before the Property Tax Appeal Board are Maria Partyka, 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:** \$8,268  
**IMPR.:** \$7,816  
**TOTAL:** \$16,084

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 1-story dwelling of frame exterior construction with 682 square feet of living area. The dwelling is approximately 99 years old. Features of the home include a full basement with finished area, 1½ bathrooms, central air conditioning, and a 2-car garage.<sup>1</sup> The property has a 4,132 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-02 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

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<sup>1</sup> 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 2-02, single family dwellings of frame exterior construction ranging in size from 704 to 800 square feet of living area. The dwellings are 76 to 97 years old. Four comparables each have a crawl space foundation. One comparable has a partial basement but no data was provided if the basement has finished area. Each comparable has 1 bathroom. One comparable has a 1-car garage. The comparables have improvement assessments that range from \$2,813 to \$6,944 or from \$3.78 to \$8.87 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$2,577 or \$3.78 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 \$16,084. The subject property has an improvement assessment of \$7,816 or \$11.46 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 and within the subject's same block or approximately ¼ of a mile from the subject. The comparables consist of class 2-02 dwellings of frame or masonry exterior construction ranging in size from 768 to 984 square feet of living area. The dwellings are 70 to 98 years old. The comparables have full or partial basements with one having finished area. Two comparables each have central air conditioning. Each comparable has 1 or 1½ bathrooms and a 1-car or a 2½-car garage. The comparables have improvement assessments that range from \$9,361 to \$20,568 or from \$12.19 to \$20.90 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 with varying degrees of similarity to the subject in dwelling size, age, foundation type, and/or other features. Nevertheless, the Board has given less weight to the appellant's comparables #1, #2, #3 and #4 that lack a basement foundation in relation to the subject's full basement with finished area. Furthermore, the appellant's comparable #1 appears to be an outlier with its significantly lower improvement assessment relative to the other comparables in the record. The Board has also given less weight to the board of review comparables #1 and #3 due to their considerably larger dwelling sizes when compared to the subject.

The Board has given more weight to the appellant's comparable #5 and board of review comparables #2 and #4 which are more similar in dwelling size to the subject and have basement foundation, like the subject. However, these comparables still require varying adjustments for

differences to the subject in features. These three comparables have improvement assessments that range from \$6,385 to \$14,780 or from \$8.87 to \$18.20 per square foot of living area. The subject's improvement assessment of \$7,816 or \$11.46 per square foot of living area falls within the range established by the three 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.

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Chairman



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Member



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Member



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Member

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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



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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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