



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

APPELLANT: Marek Worek  
DOCKET NO.: 22-46146.001-R-1  
PARCEL NO.: 13-08-221-025-0000

The parties of record before the Property Tax Appeal Board are Marek Worek, 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:** \$13,130  
**IMPR.:** \$38,875  
**TOTAL:** \$52,005

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 a 2-story multi-family building of masonry exterior construction with 4,012 square feet of gross building area. The building is approximately 50 years old. Features of the building include a full basement that is finished with an apartment, 3 full bathrooms, central air conditioning and a 2-car garage.<sup>1</sup> The property has a 5,250 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 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 four equity

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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 with an apartment area as reported by the board of review, which was unrefuted by the appellant.

comparables that are located within the same assessment neighborhood code as the subject. The comparables consist of class 2-11, multi-family buildings of masonry exterior construction ranging in size from 4,127 to 4,480 square feet of gross building area. The buildings are from 4 to 66 years old. One comparable has a concrete slab foundation, and three comparables have full basements but no data was provided if the basements have finished area. Each comparable has either 3 or 12 full bathrooms and either a 2-car or a 3-car garage. Three comparables have 1 or 2 half bathrooms. The comparables have improvement assessments that range from \$30,293 to \$39,750 or from \$6.78 to \$9.47 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$27,201 or \$6.78 per square foot of gross building 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 \$52,005. The subject property has an improvement assessment of \$38,875 or \$9.69 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that are located within the same assessment neighborhood code and subarea as the subject. The comparables consist of class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 3,922 to 4,183 square feet of gross building area. The buildings are from 58 to 69 years old. Three comparables have full basements, two of which are finished with a recreation room or an apartment, and one comparable has a concrete slab foundation. Each comparable has from 3 to 5 full bathrooms, one comparable has central air conditioning, and two comparable each have a 2-car garage. The comparables have improvement assessments that range from \$42,319 to \$44,463 or from \$10.63 to \$11.26 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 eight comparables for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #4 as well as board of review comparables #2 and #4 due to differences in their ages or foundation type when compared to the subject. Furthermore, the appellant's comparable #2 was reported to have a considerably larger bathroom count in relation to the subject building.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables that are located within the subject's same assessment neighborhood code and are overall more

similar to the subject in building size and foundation type. However, these comparables still require adjustments for varying degrees of similarity in other features to make them more equivalent to the subject, including but not limited to lack of basement apartment, central air conditioning, and/or garage amenity. These three comparables have improvement assessments that range from \$38,500 to \$44,463 or from \$9.33 to \$10.79 per square foot of gross building area. The subject's improvement assessment of \$38,875 or \$9.69 per square foot of gross building area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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.

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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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