FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Robert Wec
DOCKET NO.: 22-46450.001-R-1
PARCEL NO.: 12-14-119-012-0000

The parties of record before the Property Tax Appeal Board are Robert Wec, 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:	$11,506
IMPR.:	$27,147
TOTAL:	$38,653

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 1-story dwelling of masonry exterior construction with 1,294 square feet of living area and is approximately 57 years old. Features include a full basement, 1.5 bathrooms, central air conditioning, and a 2-car garage. The property has a 5,750 square foot site and is 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 which have the subject's assessment neighborhood code. The appellant did not disclose the proximity of the comparables to the subject. However, according to the property index numbers (PINs), two of the comparables are located in different sections than the subject.[1]

[1] The comparables with PINs beginning with 12-01 and 12-11 indicate the properties are located in sections 1 and 11, whereas the subject PIN begins with 12-14, indicating the property is located in section 14.

The comparables are improved with class 2-03 dwellings of masonry exterior construction ranging in size from 1,257 to 1,495 square feet of living area. The comparables range in age from 61 to 63 years old. Each comparable has a full basement, either 1.0 or 1.5 bathrooms, and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $19,552 to $22,322 or from $14.89 to $15.90 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $38,654. The subject property has an improvement assessment of $27,148 or $20.98 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code and located on the same tax block as the subject. The comparables are improved with 1-story, class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,148 to 1,666 square feet of living area. The comparables range in age from 50 to 57 years old. Three comparables each have a full basement and one comparable has a slab foundation. Each comparable has 1.0 or 1.5 bathrooms and from a 1-car to a 2-car garage. Three comparables each have central air conditioning with one of these also having a fireplace. The comparables have improvement assessments ranging from $24,880 to $35,500 or from $21.31 to $23.88 per square foot of living area. Based on this evidence, the board of review requested that 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 suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and board of review comparables #1 and #4 which are less similar to the subject in dwelling size than other comparables in this record or lack a basement foundation, which is a feature of the subject. The Board also gives less weight to the appellant's comparables #3 and #5 which are located in different sections than the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are more similar to the subject in location, class, age, dwelling size, and most features. The comparables have improvement assessments ranging from $19,580 to $33,650 or from $14.89 to $23.88 per square foot of living area. The subject's improvement assessment of $27,148 or $20.98 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the 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

robert wec, 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