



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

APPELLANT: Anna Zachwiej
DOCKET NO.: 22-51814.001-R-1
PARCEL NO.: 10-19-319-028-0000

The parties of record before the Property Tax Appeal Board are Anna Zachwiej, the appellant(s), 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: \$8,438
IMPR.: \$36,685
TOTAL: \$45,123

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 an approximately 68-year-old, single-family dwelling of frame and masonry construction. Features of the home include central air conditioning and a one-car garage. The property has a 6,250 square foot site and is located in Niles, Niles Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The record discloses that the subject is owner-occupied during the lien year.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame and masonry, single-family dwellings. They range in age from 64 to 73 years; in size from 2,270 to 2,519 square feet of living area; and an improvement assessment from \$12.63 to \$14.73 per

square foot of living area. These properties have crawl spaces, partial basement and full basement areas and 1.5 or two-car garages. The appellant did not specify the proximity distance of the suggested comparable properties to the subject property but at least two of the suggested equity comparables are located in the same subarea and all of the comparables are in the same neighborhood code as the subject property. Furthermore, the appellant disclosed that the subject property is a class 2-06 dwelling and, contains 2,210 square feet of living area. The appellant did not submit any further information regarding the subject property's total square feet of living area. The appellant also submitted the subject's board of review decision letter dated July 24, 2023 which disclosed a total assessed value of \$45,123. The appellant requested the subject's total assessment be reduced to \$36,350.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,125. The board of review disclosed that the subject property has an improvement assessment of \$36,687 or \$38.10 per square foot of living area. The board of review also disclosed that the subject property is a class 2-06 dwelling and contains 963 square feet of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame/masonry or masonry, one or two-story, single-family dwellings. They range in age from 66 to 83 years; in size from 1,120 to 2,457 square feet of living area; and an improvement assessment from \$16.62 to \$20.14 per square foot of living area. These properties have partial or full basement areas, zero or one fireplace, and one or two-car garages. The board of review's suggest comparable properties all have central air conditioning. The board of review did not specify the proximity distance of three of the suggested comparable properties to the subject property. One of the suggested equity comparables is located in the same subarea and is within a ¼ mile radius of the subject property. The board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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). 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 board of review and the appellant both disclosed that the subject is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. According to the Cook County Assessor's Office Classification Ordinance, a class 2-06 property is defined as a 'two-or-more story residence, over 62 years of age, 2,201 to 4,999 square feet.' The subject property per the board of review's evidence cannot contain 963 square feet of living area and be a class 2-06 property. Therefore, the Board finds that the subject property contains 2,210 square feet of living area per the appellant's evidence.

The Board also finds that the subject's total assessed value is \$45,123 per the board of review decision letter. Therefore, the subject's property has an improvement assessment of \$36,685 or \$16.60 per square foot of living area.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #4 and #5 and the board of review's comparables #2 and #4. As for the comparables that are not best evidence, the appellant's comparable #3 has two less full bathrooms than the subject property. Additionally, the board of review's comparables #1 and #3 are much smaller than the subject property in total living area square feet. The best comparables had improvement assessments that ranged from \$12.63 to \$16.64 per square foot of living area. The subject's improvement assessment of \$16.60 per square foot of living area falls within the range established by the best comparables in this record. After considering all the best comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to the subject and after further considering adjustments to the best comparable properties 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: _____

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: September 16, 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

Anna Zachwiej, 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