



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

APPELLANT: Mariusz Mozdzierz  
DOCKET NO.: 22-51820.001-R-1  
PARCEL NO.: 10-19-314-025-0000

The parties of record before the Property Tax Appeal Board are Mariusz Mozdzierz, 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:** \$8,542  
**IMPR.:** \$25,186  
**TOTAL:** \$33,728

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 67-year-old, single-story, 1,265 square feet dwelling of masonry construction. Features of the home include one full bathroom, a full basement, and a two-car garage.<sup>1</sup> The building rests on a 6,328 square feet lot in Niles, Niles Township, Cook County and is a class 2-03, or one-story residence between 1,000 and 1,800 square-feet, property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables of class 2-03, masonry constructed residences ranging from 1,088 to 1,464 square feet in livable space. The appellant's selected

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<sup>1</sup> The appellant provided internally inconsistent information regarding the presence of air conditioning in the subject property in the property description and in the comparable metrics. As such, the Board did not factor the presence of air conditioning into its evaluation of the subject property's assessment valuation.

comparables were all around 70 years old, had no fireplaces, and included a garage that could fit between one to 2.5 vehicles.

In its “Board of Review Notes on Appeal,” the board of review assessed the improvement at \$25,186, or \$19.91 per square foot, for a total assessment value of \$33,729.<sup>2</sup> In support of its contention of the correct assessment the board of review submitted information on four equity comparables on the same block as the subject property, ranging from 1,236 to 1,328 square feet in living area. Each comparable had one full basement, heating, and at least a two-car garage. With the exception of comparable #4, the board of review submitted comparables that were all 67 years old and had three bedrooms with at least one full bathroom.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

Appellants asserting unequal treatment in the assessment must support their argument with clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Proof of an inequitable assessment should consist of assessment documentation for the 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.

The Board finds the best evidence of assessment equity to be the board of review’s suggested comparables #1 through #3. Each of these comparables had an improvement square footage within 30 square feet of the subject property, with the highest deviation at 29 square feet. By contrast, the appellant provided comparables that differed in improvement square footage from the subject by an average of 122 square feet, with the highest deviation at 199 square feet. Moreover, the appellant selected comparables about a mile away from the subject property, while the board of review submitted comparables on the same block as the subject. Finally, three of the board of review’s suggested comparables bore more similarity to the subject in terms of basement quality, bathroom number, and garage size, while the appellant’s submitted comparables varied in basement quality, bathroom number, and garage size. As such, the Board concludes an appropriate improvement assessment for the subject ranges between \$20.28 and \$22.45 per square foot of living area. Because the subject’s improvement assessment of \$19.91 per square foot of living area falls below the range established by 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.

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<sup>2</sup> The Board notes that in its “Notes on Appeal,” the county board of review referenced the July 2023 decision from which the appellant appeals. The Board accordingly uses the total assessment value reflected in the 2023 decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

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: \_\_\_\_\_

August 19, 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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