



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

APPELLANT: Piotr Zurek
DOCKET NO.: 22-51827.001-R-1
PARCEL NO.: 10-18-121-004-0000

The parties of record before the Property Tax Appeal Board are Piotr Zurek, 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: \$8,703
IMPR.: \$17,296
TOTAL: \$25,999

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 property at issue is a 68-year-old, one-story, 1,074 square feet residence of frame and masonry construction. The dwelling features central air conditioning,¹ one full bathroom, and a two-car garage. The subject property, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, is built on a 6,695 square feet site in Morton Grove, Niles Township, Cook County.

The appellant bases the appeal on assessment inequity. In support of this argument the appellant selected five equity comparables of class 2-03 frame-and-masonry residences within one mile of

¹ The appellant provided internally inconsistent information regarding the presence of air conditioning in the subject property. Because the appellant indicated the subject property had air conditioning in the description of the property, which comports with the board of review's indication that the subject had air conditioning in its evidence, the Board concludes the subject property is equipped with air conditioning.

the subject property with living spaces between 1,073 and 1,074 square feet. The comparables differ from the subject in that three of the five comparables lack a garage, while the largest comparable garage size fits 1.5 vehicles (smaller than the subject property's two-car garage).

In its "Board of Review Notes on Appeal," the county board of review assessed the subject improvement at \$17,297,² or \$16.11 per square foot of livable space, with a total assessment of \$25,999 per the board of review's decision. The board of review submitted information on four equity comparables of one-story residences to support its assessment. The selected comparables were around 70 years old, with one- to two-car garages and one full bathroom each.

Conclusion of Law

The taxpayer contends 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; 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).

When the ground for appeal is unequal treatment in the assessment, 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). Proof of unequal treatment in the assessment process 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 concludes the best evidence of assessment equity are board of review comparables #1 through #3 and appellant comparables #2 and #5. Specifically, the board of review's comparable #3 aligns closely with the subject property in terms of location on the same block, identical bathroom count and living square footage. Equally compelling is board of review comparable #2, which features nearly identical amenities to the subject property except a 59 square feet difference in living area, and a larger lot size (which the Board does not heavily consider in assessing improvement equity). On the other hand, comparables #2 and #5 from the appellant feature identical livable square footage, bathroom count, and basement quality, with the primary difference being garage size: appellant comparable #2 boasts a 1.5-car garage, and comparable #5 has a one-car garage as opposed to the subject property's 2-car garage. Moreover, the appellant comparables are each a mile away from the subject. The Board therefore accepts \$14.18 to \$16.24 per square foot of living area as the equitable range for the subject's improvement assessment. Because the subject's improvement assessment of \$16.11 per square foot falls within the range established by the best comparables in this record, the Board concludes the appellant did not demonstrate with clear and convincing evidence that the

² 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 assessment values reflected in the 2023 decision, minor discrepancies in the "Notes on Appeal" notwithstanding.

subject's improvement was inequitably assessed. Accordingly, 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: _____

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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