



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

APPELLANT: Grzegorz Slomba  
DOCKET NO.: 22-57594.001-R-1  
PARCEL NO.: 04-33-209-012-0000

The parties of record before the Property Tax Appeal Board are Grzegorz Slomba, 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:** \$11,738  
**IMPR.:** \$27,261  
**TOTAL:** \$38,999

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely appealed 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 is a 1,241 square feet, multi-level residence of frame and masonry construction on a 10,671 square feet parcel in Glenview, Northfield Township, Cook County. The 65-year-old, class 2-34 property contains 1.5 bathrooms, central air conditioning,<sup>1</sup> and a two-car garage.

The appellant contends assessment inequity as the basis of the appeal. The appellant selected four class 2-34 comparables within a quarter mile of the subject property as the best evidence of

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<sup>1</sup> The appellant provided internally inconsistent information regarding the presence of central 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, the Board finds the subject property is equipped with air conditioning.

inequitable improvement assessment. The appellant's selections were all around 65 years old, had at least 1.5 bathrooms, and featured partial basements.

In response, the county board of review asserted the subject's improvement was correctly assessed at \$27,261, or \$21.97 per square foot of living area in its "Board of Review Notes on Appeal" for a total assessment for the subject property of \$38,999.<sup>2</sup> In support of its improvement assessment, the board of review provided information on four approximately 65-year-old, multi-level residences within a quarter mile of the subject as equity comparables.

### **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).

When the basis for appeal is unequal treatment in the assessment, the appellant must prove inequity in the assessments with 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 involve assessment documentation for the year in question of at least 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 most comparable evidence of assessment equity submitted were appellant comparables #2 and #4 and board of review comparables #1 and #4. All of these comparables exactly matched the subject property in living square footage and garage size. Aside from board of review comparable #4's lack of air conditioning, which the Board finds is somewhat mitigated by having a half bathroom more than the subject, these four comparables so closely resemble the subject property that an equitable improvement assessment for the subject should range from \$19.55 to \$24.38 per square foot. Because the subject's improvement assessment of \$21.97 per living square foot falls within the range established by this record, the Board concludes the appellant did not produce sufficiently clear and convincing evidence to justify a reduction in the subject's assessment.

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<sup>2</sup> The Board observes that in its "Notes on Appeal," the county board of review referenced its 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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