



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

APPELLANT: David Bartusek
DOCKET NO.: 22-58952.001-R-1
PARCEL NO.: 14-19-433-013-0000

The parties of record before the Property Tax Appeal Board are David Bartusek, the appellant, by attorney Christopher G. Walsh, Jr., of Walsh Law, LLC 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: \$37,500
IMPR.: \$27,500
TOTAL: \$65,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 frame exterior construction with 1,250 square feet of living area. The dwelling is approximately 138 years old. The home features a full basement and 1 bathroom. The property has a 3,000 square foot site and is located in Chicago, Lake View 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 the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 21-38659. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$50,700 based

on the weight of the evidence in the record. The appellant disclosed on the appeal petition that the subject property was not owner-occupied. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the 2021 tax year assessment of \$50,700, which would reflect a total market value of \$507,000 or \$405.60 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance and a reduced improvement assessment of \$13,200 or \$10.56 per square foot of gross building area.

In further support of the appellant's request, counsel for the appellant submitted a copy of the Property Tax Appeal Board decision for Docket Number 03-21388.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,000. The subject's assessment reflects a market value of \$650,000 or \$520.00 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$27,500 or \$22.00 per square foot of living area. The board of review further disclosed that 2021 was the beginning of the general assessment period for the subject property and that no township equalization factor was applied in 2022 by county assessment officials.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, consisting of both sales and equity data; none of which are located within the subject's assessment neighborhood. The parcels range in size from 2,800 to 3,375 square feet of land. The comparable properties are improved with 1-story or 1.5-story, class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,056 to 1,639 square feet of living area. The homes range in age from 109 to 133 years old. The comparables each have a full or partial basement, two of which have finished area, and from 1 to 2½ bathrooms. One comparable has central air conditioning. Three comparables each have a 1.5-car or a 2-car garage. The properties sold in July 2022 and August 2022 for prices ranging from \$585,000 to \$825,000 or from \$384.11 to \$591.86 per square foot of living area, land included. These same properties have improvement assessments ranging from \$14,125 to \$36,272 or from \$9.27 to \$23.27 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment on both market value and equity grounds.

In response to the Property Tax Appeal Board request for additional information on the appellant's contention of law argument, the appellant's counsel submitted a brief indicating that the 2022 appeal was a "rollover appeal" based on Docket No. 21-38659, which was also provided

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should not be carried forward to the 2022 tax year at issue, as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel *on which a residence occupied by the owner is situated*, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added)

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year to \$50,700. The record further indicates that the subject property is not an owner-occupied dwelling. The appellant was requested by the Board to address the "rollover," but provided no substantive evidence that the subject property was owner-occupied in the 2022 tax year under appeal. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the assessment as established in the Board's prior year's decision.

Therefore, the Board will analyze the four comparable properties presented by the board of review for the Board's consideration on market value and equity grounds.

The Board finds none of the board of review comparables to be truly similar to the subject in overall property characteristics. The board of review comparables present significant differences from the subject in location, design, age, dwelling size, basement finish, bathroom count, central air conditioning, and garage amenity. The comparable properties sold proximate to the subject's January 1, 2022 assessment date under appeal for prices ranging from \$585,000 to \$825,000 or from \$384.11 to \$591.86 per square foot of living area, land included. The subject's assessment reflects a market value of \$650,000 or \$520.00 per square foot of living area, land included, which falls within the range established by the comparable sales in this record. Based on this record, the Board finds a reduction in the subject's assessment for overvaluation is not warranted. Additionally, the comparable properties have improvement assessments ranging from \$14,125 to \$36,272 or from \$9.27 to \$23.27 per square foot of living area. The subject's improvement assessment of \$27,500 or \$22.00 per square foot of living area falls within the range established by the equity comparables in this record. Based on this record, the Board finds a reduction in the subject's assessment for assessment inequity is not warranted.

Based on the foregoing evidence, 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 based on overvaluation and assessment inequity 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:

March 17, 2026



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

David Bartusek, by attorney:
Christopher G. Walsh, Jr.
Walsh Law, LLC
111 West Washington Street
Suite 1150
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602