



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

APPELLANT: Walter Wielunski
DOCKET NO.: 22-59142.001-R-1
PARCEL NO.: 14-33-408-006-0000

The parties of record before the Property Tax Appeal Board are Walter Wielunski, the appellant(s), by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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 **A Reduction** 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: \$51,238
IMPR.: \$74,483
TOTAL: \$125,721

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 16-185 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 two improvements. Improvement #1 is a two-story apartment building of masonry construction with 1,980 square feet of living area. The building is approximately 98 years old and features a full basement. Improvement #2 is a two-story apartment building of masonry construction with 1,624 square feet of living area. The building is approximately 120 years old and features a full basement. The property has a 4,099 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. With regard to improvement #1, the appellant submitted information on five equity comparables located within the subject's neighborhood code. The comparables consist of two-story class 2-11 buildings of

frame or frame and masonry construction ranging in size from 1,728 to 1,914 square feet of living area. The buildings are 124 to 139 years old and each have a full basement. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$34,400 to \$37,563 or from \$18.86 to \$20.28 per square foot of living area.

With regard to improvement #2, the appellant submitted information on five equity comparables located within the subject's neighborhood code. The comparables consist of one-story or two-story class 2-11 buildings of frame construction ranging in size from 1,459 to 1,764 square feet of living area. The buildings are 135 to 154 years old. Each comparable has full a basement, and one has central air conditioning. The comparables have improvement assessments ranging from \$ 32,536 to \$ 36,775 or from \$20.49 to \$22.30 per square foot of living area.

The appellant disclosed that this is not an owner-occupied residence. The appellant submitted the decision letter by PTAB for the previous lien year under docket 2021-42217.001-R-1 disclosing a reduction in the assessment for the subject property for that year. Based on this evidence, the appellant requested a reduced total improvement assessment of \$74,483 or \$20.67 per square foot of gross building area. Appellant's evidence includes the contention that the total assessment for the subject property is \$125,987 and the improvement assessment is \$84,749. This would reflect an improvement assessment for improvement #1 of \$46,612 and for improvement #2 of \$38,137.

The board of review submitted its " Board of Review Notes on Appeal" using a substitute PIN in its contention of the correct assessment.

In support of its contention of the correct assessment the board of review submitted information on four class 2-06 equity comparable properties located within the same subarea as the subject. The comparables consist of two-story buildings of masonry construction. The improvements ranged: in age from 128 to 133 years; in size from 3,852 to 4,622 square feet of living area; and in improvement assessment from \$40.84 to \$56.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject' s assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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). 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). The Board finds the appellant met this burden of proof and a reduction in the subject' s assessment is warranted.

The parties submitted fourteen equity comparable properties for the Board's consideration in determining assessment equity. Ten comparables are class 2-11 buildings and four comparables are class 2-06 properties. The Board finds the best evidence of assessment equity for improvement #1 to be appellant's comparables #1 through #5. These comparables were similar to the subject in building design, classification, age, and size. These comparables had

improvement assessments from \$18.66 to \$20.28 per square foot of building area. The subject property class 2-11 improvement assessment of \$23.43 per square foot of building area falls above the range established by the best comparable properties in this record. The Board finds that the best evidence of assessment equity for improvement #2 to be appellant's comparables #1 through #5. These comparables were similar to the subject in building design, classification, age, and size. These comparables had improvement assessments from \$20.49 to \$22.30 per square foot of living area. The subject property class 2-11 improvement assessment of \$28.57 per square foot of living area falls above the range established by the best comparable properties in this record. The suggested comparable properties offered by the board of review are of a different property classification and do not represent suitable comparables for the subject property.

Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: June 16, 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

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