



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

APPELLANT: Michael Krzus
DOCKET NO.: 23-21292.001-R-1
PARCEL NO.: 27-20-330-028-0000

The parties of record before the Property Tax Appeal Board are Michael Krzus, the appellant(s), by attorney Michael R. O'Malley, 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 **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: \$7,467
IMPR.: \$33,990
TOTAL: \$41,457

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 2023 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 an approximately 29-year-old, two-story, single-family dwelling of frame and masonry construction with 2,254 square feet of living area. The property has a 10,668 square foot site and is located in Orland Park, Orland Township, Cook County. Features of the home include a basement, central air conditioning, and a two-car garage. The subject is classified as a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends assessment inequity with regard to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 2,356 to 2,438 square feet of living area. Each of the suggested properties had a basement. Four of the suggested comparables were listed as having central air

conditioning. All of the comparable properties had a garage of varying size. All of the comparable properties had a fireplace. The appellant did not provide the distance of the comparable properties to that of the subject property, but did indicate that the comparable properties had the same neighborhood code as the subject property. The comparables ranged in age from 25 to 50 years old. The comparables have improvement assessments ranging from \$7.64 to \$10.83 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$30,638.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,000. The subject property has an improvement assessment of \$40,532 or \$17.98 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The suggested comparable properties ranged in size from 2,200 to 2,436 square feet of living area. Each suggested property had a basement. All of the suggested comparable properties had central air conditioning. Each of the comparable properties had either a two-car or three-car garage. Three of the comparable properties had a fireplace. The board of review reported that all of the suggested comparables were located within a quarter of a mile of the subject property. Each comparable had the same neighborhood code as the subject property. The comparables ranged in age from 7 to 32 years old. The comparables have improvement assessments ranging from \$18.05 to \$18.84 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer asserts 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, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 failed to meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2, #3 and #4 and the board of review's comparables #1, #2 and #3. Like the subject property, these comparables are class 2-78, single-family dwellings. These comparable properties had similarly

sized living areas, similar age, similar features and were located within a close degree of proximity to the subject property. In comparison, the board of review's comparable #4 was less similar in age and was therefore given less weight. The appellant's comparable #1 was less similar in age and comparable #5 had no central air conditioning and were therefore given less weight based on having distinguishable characteristics from the subject property.

The best evidence comparables ranged in improvement assessment of \$8.32 to \$18.84 per square foot of living area. The subject's improvement assessment¹ of \$15.08 per square foot of living area falls within the range established by the best comparables in this record. After considering these comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. Based on 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.

¹ The Board of Review listed the improvement assessment of \$17.98 per square foot of living area based on a total assessment of \$48,000 which was the Assessor Original Valuation. The Appellant listed the improvement assessment of \$15.08 per square foot of living area based on the Board of Review Final Assessment of \$41,457.

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: _____

September 15, 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

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