



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

APPELLANT: Kimberly Gruszkowski
DOCKET NO.: 23-21860.001-R-1
PARCEL NO.: 27-06-120-001-0000

The parties of record before the Property Tax Appeal Board are Kimberly Gruszkowski, 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 **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: \$8,416
IMPR.: \$31,076
TOTAL: \$39,492

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 a one-story dwelling of frame and masonry construction with 2,190 square feet of living area and a partial basement.¹ The dwelling on the property is thirty years old. Features of the home include a one fireplace and a three-car garage. The property has a 13,466 square foot site in Orland Park, Orland Township, Cook County. The subject is classified as 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board of Review, in its equity grid on page two of its Notes on Appeal states that the subject property has a partial basement. The appellant's comparable assessment grid analysis states that the subject property has a full basement. We make no finding on the characterization of the subject property's basement and note that it is not determinative to the outcome of this decision.

The appellant contends assessment inequity 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 property. The five properties offered by the appellant as comparables are each constructed of frame and masonry or masonry. Four have two car garages and one has no garage. The comparables range in age from thirty-three to seventy-one years old. The record is silent on the proximity of the appellants five comparables to the subject property. Based on this evidence the appellant is requesting an assessment amount of \$27,425.

The Board of Review submitted its “Board of Review Notes on Appeal” stating the total assessment for the subject property as \$39,492. The subject property has an improvement assessment of \$31,076 or \$14.19 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 range in size from 1,833 to 2,061 square feet of living area. All of the suggested properties are constructed of frame and masonry, have partial basements, two car garages and air conditioning. Two of the comparables are thirty years old and two are thirty-three years old. The Board of Review reports that all the comparables are located on the same block as the subject property.

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 **did not** 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, #4 and #5 and Board of Review's comparables #1 through #4. These comparable properties are similar to the subject property in terms of living area, age and – in the case of the Board of Review's comparables – proximity to the subject property. In contrast, appellant's comparables #1 and #4 are considerably older than the subject property. The Board finds that these comparables are afforded less weight based on these distinguishing characteristics.

The best evidence comparables ranged in improvement assessment from \$8.67 to \$16.13 per square foot of living area. The subject property's improvement assessment of \$14.19 per square foot of living area falls within the range established by the best comparables in the record. 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 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:

April 21, 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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