



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

APPELLANT: Tomasz Kuzniar  
DOCKET NO.: 23-22352.001-R-1  
PARCEL NO.: 05-29-302-025-0000

The parties of record before the Property Tax Appeal Board are Tomasz Kuzniar, the appellant, by attorney George J. Relias, of Relias Law Group, 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:** \$46,996  
**IMPR.:** \$47,000  
**TOTAL:** \$93,996

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 2-story dwelling of frame and masonry construction with 3,300 square feet of living area that is approximately 63 years old. The subject features 3½ baths, a full basement finished with a recreation room, central air conditioning, a fireplace, and a 2-car garage. The property has a 24,800 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-06 property<sup>1</sup> under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board is cognizant of and takes judicial notice that in the prior tax year appeal with the PTAB, the subject was characterized as a class 2-78 property. However, for this appeal, it has been re-classified as class 2-06 property due to its age. Class 2-06 property is defined by the Cook County Assessor's Office as two-or-more story residence, over 62 years of age, with 2,201 to 4,999 square feet of living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on six comparable sales located from .2 to .9 of a mile from the subject with only one comparable being in the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 7,838 to 11,655 square feet of land area that are improved with 2-story, class 2-06 and class 2-78 dwellings of frame or frame and masonry construction. The dwellings range in size from 2,974 to 3,741 square feet of living area and range in age from 56 to 80 years old. Each comparable features a full basement (four finished with recreation rooms), central air conditioning, and a 1.5-car, a 2-car, or a 2.5-car garage. Four comparables have 1 or 3 fireplaces. The comparables sold from May 2020 to July 2022 for prices ranging from \$622,100 to \$840,00 or from \$194.71 to \$260.71 per square foot of living area, including land. Appellant's counsel also submitted copies of the Multiple Listing Service (MLS) sheets and property characteristics printouts for each comparable sale, along with a brief requesting a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$93,996. The subject's assessment reflects a market value of \$939,960 or \$284.84 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted a grid analysis with information on four comparable sales located within the same "subarea" as the subject, and each within the same assessment neighborhood code as the subject property. The comparables have sites ranging from 8,220 to 13,078 square feet of land area that are improved with 2-story, class 2-06 dwellings of masonry or frame and masonry construction. The comparables range in size from 3,054 to 3,528 square feet of living area and range in age from 71 to 75 years old. Each comparable features a full or partial basement (three finished with recreation rooms), central air conditioning, 1 or 2 fireplaces, and a 2-car or a 3-car garage. The comparables sold from February 2021 to April 2023 for prices ranging from \$1,240,000 to \$1,725,000 or from \$351.47 to \$564.83 per square foot of living area, land included.

In rebuttal, appellant's counsel argued that board of review comparables #1 through #3 are located 1.3 miles from the subject property, comparable #1 was not advertised for sale, and comparables #2, #3, and #4 have undergone recent renovations to including high-end features.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of ten comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1, #2, #3, and #5, along with board of review comparables #3 and #4 based on these sales occurring in 2020 and 2021, less proximate in time

to the January 1, 2023 assessment date at issue and, thus, are less likely to be reflective of subject's market value than the remaining comparables that sold more proximate in time to the lien date. Also, the Board gave less weight to board of review comparables #2 and #4 which are completely renovated properties.

On this record, the Board finds the best evidence of market value to be appellant's comparables #4 and #6, along with board of review comparable #1 which are overall most similar to the subject in location, design, and some amenities. However, each of these three comparables has an unfinished basement, dissimilar to the subject's finished basement, and each comparable has a significantly smaller lot size relative to the subject suggesting that upward adjustments are needed to the comparables for these differences in order to make them more equivalent to the subject.

The best comparables in the record sold from March 2022 to April 2023 for prices ranging from \$829,000 to \$1,430,000 or from \$221.60 to \$419.48 per square foot of living area, land included. The subject's assessment reflects a market value of \$939,960 or \$284.84 per square foot of living area, including land, which is within the range established by the best comparable sales in the record both in terms of overall market value and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not establish by a preponderance of the evidence that the subject property is overvalued and, therefore, a reduction in the subject's assessment is not warranted.

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Tomasz Kuzniar, by attorney:  
George J. Relias  
Relias Law Group, Ltd.  
141 W Jackson Blvd  
Suite 2730  
Chicago, IL 60604

COUNTY

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