FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tomasz Chowaniec
DOCKET NO.: 23-27835.001-R-1
PARCEL NO.: 27-18-304-010-0000

The parties of record before the Property Tax Appeal Board are Tomasz Chowaniec, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:	$5,120
IMPR.:	$29,925
TOTAL:	$35,045

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 1-story dwelling of masonry exterior construction with 1,751 square feet of living area. The dwelling is approximately 39 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 12,801 square foot site located in Orland Park, Orland 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information, including property characteristics printouts, on six comparables located within the subject's assessment neighborhood and within 0.43 of a mile from the subject property. The comparables consist of class 2-03, 1-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,552 to 1,800 square feet of living area. The dwellings are 28 to 76 years old. Four comparables each have a crawl space or a slab foundation, and two comparables each have a partial or a full basement with one having a finished area. Four comparables each have central air conditioning, each comparable has 1 or 2 fireplaces, and five comparables have from a 1-car to a 2-car garage. The comparables have improvement assessments ranging from $20,880 to $26,880 or from $11.66 to $15.40 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of $35,045. The subject property has an improvement assessment of $29,925 or $17.09 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the subject's assessment neighborhood and within the subject's subarea or approximately ¼ of a mile from the subject property. Comparable #1 is located along the same street as the subject. The comparables consist of class 2-03, 1-story dwellings of masonry exterior construction ranging in size from 1,400 to 1,702 square feet of living area. The comparables are 43 to 51 years old. Three comparables each have a partial or a full basement with one having finished area, and one comparable has a slab foundation. Three comparables each have central air conditioning, one comparable has a fireplace, and each comparable has either a 2-car or a 2½-car garage. The comparables have improvement assessments ranging from $20,538 to $29,077 or from 14.67 to $20.71 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

<u>Conclusion of Law</u>

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #3, #4, #5 and #6 as well as board of review's comparables #2, #3 and #4 due to significant differences in their older ages, smaller dwelling sizes and/or lack of a basement foundation when compared to the subject. Moreover, comparable #6 lacks a garage, which is a feature of the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review comparable #1. These comparables are overall most similar to the subject in location, age, dwelling size and foundation type, except both dwellings lack central air conditioning, which is a feature of the subject. These two comparables have improvement assessments of $26,880 and $29,038 or $14.93 and $17.06 per square foot of living area, respectively. The subject's improvement assessment of $29,925 or $17.09 per square foot of living area falls above the improvement assessments of the two best comparables in the record. The subject's higher improvement assessment is logical given the subject's somewhat newer age and after considering appropriate adjustments to the best comparables for differences in features to the subject property. 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.

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:

C E R T I F I C A T I O N

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

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