



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

APPELLANT: Zofia Pudlo  
DOCKET NO.: 23-31499.001-R-1  
PARCEL NO.: 16-01-429-023-0000

The parties of record before the Property Tax Appeal Board are Zofia Pudlo, the appellant, 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:** \$14,062  
**IMPR.:** \$64,428  
**TOTAL:** \$78,490

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 three-story multi-family building of masonry exterior construction with 6,201 square feet of gross building area. The building is approximately 108 years old. Features of the building include a full basement with finished area, six full bathrooms and two half bathrooms.<sup>1</sup> The property has a site with 3,125 square feet of land area and is located in Chicago, West 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 with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject. The comparables

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<sup>1</sup> The board of review disclosed the subject building has two additional half bathrooms, which were not reported by nor were they refuted by the appellant.

are class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction ranging in size from 6,120 to 6,681 square feet of gross building area. The buildings range in age from 17 to 126 years old. Each comparable has a full basement with finished area and three to five full bathrooms. Four comparables each have central air conditioning. The comparables have improvement assessments that range from \$21,700 to \$51,379 or from \$3.55 to \$7.69 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$47,623 or \$7.68 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,490. The subject property has an improvement assessment of \$64,428 or \$10.39 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. The comparables are class 2-11 properties improved with three-story multi-family buildings of masonry exterior construction ranging in size from 5,973 to 6,237 square feet of gross building area. The buildings are from 107 to 124 years old. Each comparable has a full basement and six full bathrooms. Comparable #4 has central air conditioning and two comparables each have a two-car garage. The comparables have improvement assessments that range from \$64,712 to \$83,937 or from \$10.78 to \$14.05 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The taxpayer 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 nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #3, #4 and #5 which have central air conditioning, unlike the subject and/or the buildings are substantially larger in size, when compared to the subject. Additionally, the appellant's comparables #3, #4 and #5 are significantly newer buildings when compared the subject. The Board has given reduced weight to board of review comparables #3 and #4 which have a garage and/or central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2, along with board of review comparables #1 and #2, which are similar to the subject in location, building size, design, age and most features. These three comparables have improvement assessments ranging from \$46,938 to \$73,659 or from \$7.53 to \$11.81 per square foot of gross

building area. The subject's improvement assessment of \$64,428 or \$10.39 per square foot of gross building area falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, 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: \_\_\_\_\_

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

AGENCY

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