FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Krzysztof Stanek
DOCKET NO.: 23-34380.001-R-1
PARCEL NO.: 09-08-106-012-0000

The parties of record before the Property Tax Appeal Board are Krzysztof Stanek, the appellant(s), by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:	$7,200
IMPR.:	$44,800
TOTAL:	$52,000

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 two-story dwelling of masonry construction with 2,658 square feet of living area. The property is approximately thirty-four years old and has a full basement and three-car garage. The property has a 7,200 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts 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 suggested comparable properties range in size from 2,646 to 3,103 square feet of living area and range in age from 32 to 57 years old. The appellant's comparables had masonry constructions and full or partial basements. The appellant reported that the suggested comparables were located within 1.38 miles of the subject property. The comparables have improvement assessments ranging from $12.66 to $13.96 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to $40,850.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $52,000. The subject property has an improvement assessment of $44,800 or $16.85 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with varying degrees of similarity to the subject property. The suggested comparable properties ranged in size from 2,445 to 3,551 square feet of living area. Each suggested comparable had a full basement and central air conditioning. The board of review reported that each of the suggested comparables was located within the same neighborhood code as the subject property and ranged in age from 15 to 34 years old. The comparables have improvement assessments ranging from $16.06 to $16.40 per square foot of living area. The board of review also submitted a copy of a warranty deed disclosing that the subject property has been sold by the appellant to the new owner in June of 2022. The board of review argues that the appeal should be dismissed on this basis. Based on this evidence, the board of review requested that the assessment be confirmed.

The board of review's evidence and motion to dismiss was sent to the appellant and the appellant had the opportunity to respond in rebuttal. The appellant failed to respond to the motion to dismiss and did not submit anything further in rebuttal.

Conclusion of Law

The owner of real property on January 1 of any lien year is liable for the taxes on the property for that year. 35 ILCS 200/9-175. The Illinois Administrative Code provides that "only a taxpayer or owner of property . . . may file an appeal" with the Property Tax Appeal Board. 86 Ill.Adm.Code §1910.10(c) (1997). Under the Administrative Code, any taxpayer or property owner dissatisfied with the board of review's decision pertaining to the assessment of his property may become a party to an appeal to the Board. 86 Ill.Adm.Code §1910.60(a) (2000). The Board finds that the appellant was not the owner/taxpayer for the subject property during the 2023 lien year. The Board finds that the record shows that the property was sold in June 2022 and this appeal is for tax liability that arose on January 1, 2023. Accordingly, the Board finds that since the appellant was not the owner or taxpayer for the subject property during the lien year, the appellant lacks standing to bring this appeal and the board of review's request to dismiss should be granted. 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 matter shall be dismissed.

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: July 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 <u>PETITION AND EVIDENCE</u> 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

Krzysztof Stanek, by attorney:
Andrew S. Dziuk
Andrew Dziuk, Esq.
525 North Ada Street
#29
Chicago, IL 60642

COUNTY

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