FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Anna Frontczak
DOCKET NO.: 23-35296.001-R-1
PARCEL NO.: 16-23-417-019-0000

The parties of record before the Property Tax Appeal Board are Anna Frontczak, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***a Reduction*** 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:	$6,619
IMPR.:	$4,866
TOTAL:	$11,485

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 apartment building of masonry construction with 5,184 square feet of living area. The dwelling was constructed in 1911. Features of the improvement include a basement, four bathrooms, six bedrooms, 18 total rooms, and a one-car garage. The property has a 5,633 square foot site and is 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 overvaluation as the basis of the appeal. Although the appellant checked the petition for recent sale and construction, the appellant's argument is one of contention of law. In support of this argument the appellant submitted two residential appeal forms as well as a plat of survey for the subject and five color photos of the front, back, stairwell, and interior of a building.

The first submitted residential appeals form made a recent sale argument and petition included limited information on an unadvertised sale of the subject with no further evidence provided, but for a plat of survey and five photos.

After the Board returned the petition and informed the appellant of its incompleteness, the appellant submitted a second petition and checked recent construction as the basis of appeal. The appellant's petition, *Section II-Description of Property*, asserts the subject apartment building" is gutted, vacant and uninhabitable." The appellant indicated the dwelling was constructed or remodeled on 01/01/2023 for a total cost of $ 11,000 or $2.12 per square foot of living area. The appellant requested a reduction in the subject's total assessment to $11,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $16,779. The subject's assessment reflects a market value of $167,790 or $19.60 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review listed the sale of the subject property on 11/17/2023 for $5,000, or $0.96 per square foot of living area.

In support of the current assessment the board of review submitted information on four sales comparable properties with varying degrees of similarities to the subject. The board of review disclosed that the submitted comparable properties were in the same neighborhood within an unknown radius of the subject. The comparable properties were described as three-story dwellings of masonry construction. They ranged in age from 93 to 98 years and in size from 4,668 to 5,244 square feet of living area. They sold from May 2021 to December 2023 for prices ranging from $38.59 to $160.24 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Although the appellant checked the box for a market value argument, the Board finds the appellant's evidence reflects a contention of law argument. The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. Section 10-15 of the Illinois Administrative Procedure Act (5-lLCS 100/10-15) provides:

> Standard of proof Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant provided a total of five photographs where the exterior photos match the photo of the subject provided by the board of review. These photos depict a structure that is uninhabitable or under construction in some fashion, with a boarded entry, all but the top floor windows boarded, interiors gutted to the studs, and bare walls with no visible electricity, duct work, or plumbing. Therefore, the Board finds the appellant did establish that the subject property was vacant due to uninhabitability.

The Board recognizes that the condition of the subject plays a significant role in determining its market value and therefore its property tax assessment, and the appellant ultimately had the burden of showing that the market value of the subject property was not accurately reflected in its assessed valuation by a preponderance of the evidence. For the reasons stated above, the Board finds the appellant did meet this burden of proof by a preponderance of the evidence and a reduction in the subject's assessment to that requested by the appellant is 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:

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: October 21, 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

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