



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

APPELLANT: Wieslaw and Eva Ciesla  
DOCKET NO.: 23-37013.001-R-1 through 23-37013.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Wieslaw and Eva Ciesla, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
23-37013.001-R-1	12-21-310-028-0000	2,790	7,920	\$10,710
23-37013.002-R-1	12-21-310-029-0000	2,790	7,920	\$10,710

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 two parcels improved with a 2-story dwelling of frame exterior construction containing 1,056 square feet of living area. The dwelling is approximately 76 years old. Features of the home include a crawl space foundation, 1½ bathrooms and a 2-car garage. The property is located in Franklin Park, Leyden Township, Cook County and is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables located within the subject's assessment neighborhood as the subject and within 0.90 of a mile from the subject property. The comparables consist of class 2-05, 2-story dwellings of frame exterior construction ranging in size from 1,056 to 1,266 square feet of living area. The dwellings are from 75 to 81 years old. Each comparable has a slab foundation, 1 full bathroom

and a 1-car garage. The comparables have improvement assessments ranging from \$15,275 to \$17,275 or from \$12.27 to \$14.61 per square foot of living area. Based on the evidence, the appellant requested that the subject's combined improvement assessment for the two parcels be reduced to \$14,076 or \$13.33 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2022 assessment year which disclosed the subject has a total assessment for the two parcels of \$23,064. The two parcels have a combined improvement assessment of \$17,484 or \$16.56 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. The board of review included a notation that the "Subject is prorated with parcel ending in -29 @ total of \$16.56 psf." 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. The comparables consist of class 2-05, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,034 to 1,300 square feet of living area. The dwellings are from 71 to 75 years old. Each comparable has a full basement with one having finished area, 1 or 2 full bathrooms, central air conditioning and a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$18,420 to \$25,982 or from \$17.21 to \$20.83 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the board of review's comparables which have a basement foundation and central air conditioning, which are not features of the subject dwelling. Moreover, the board of review comparable #1 is less similar to the subject in dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables are overall most similar to the subject in design, age, and foundation type but still require adjustments for varying degrees of similarity in other features. However, the Board gives more weight to the appellant's comparable #4 which is identical to the subject in dwelling size. These four comparables have improvement assessments ranging from \$15,275 to \$17,275 or from \$12.27 to \$14.61 per square foot of living area. The subject's combined improvement assessment of \$17,484 or \$16.56 per square foot of living area falls above the range established

by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject property, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

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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