



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

APPELLANT: Ewa Kowcz-Fair  
DOCKET NO.: 23-38843.001-R-1  
PARCEL NO.: 10-31-304-022-0000

The parties of record before the Property Tax Appeal Board are Ewa Kowcz-Fair, the appellant, by Robert Rosenfeld, attorney-at-law 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 **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:** \$7,812  
**IMPR.:** \$32,337  
**TOTAL:** \$40,149

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 is improved with a two-story dwelling of frame and masonry exterior construction containing 1,948 square feet of living area. The dwelling was constructed in 1930 and is approximately 93 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, 2½ bathrooms, and a 2-car garage. The property has a 3,125 square foot site located in Chicago, Jefferson Township, Cook County. The subject is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-05 properties improved with two or more story dwellings of frame or frame and masonry exterior construction that range in size from 1,818 to 2,037 square

feet of living area. The homes are 70 to 98 years old. Each comparable has a full basement, central air conditioning, two bathrooms, and a 2-car garage. These properties have the same neighborhood code as the subject and are located from .1 to .8 of a mile from the subject property. The comparables have improvement assessments ranging from \$26,197 to \$32,307 or from \$14.26 to \$15.86 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$29,298.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,149. The subject property has an improvement assessment of \$32,337 or \$16.60 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-05 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 1,786 to 2,138 square feet of living area and are from 67 to 96 years old. Each comparable has a full basement with two having finished areas, central air conditioning and 2 or 2½ bathrooms. Three comparables have either a 1-car or 2-car garage. These properties have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject or in the "subarea." The comparables have improvement assessments that range from \$31,720 to \$38,399 or from \$16.98 to \$20.21 per square foot of living area.

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

The parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #4 due to differences from the subject in age. The Board gives less weight to board of review comparable #4 due to differences from the subject in age, dwelling size, and the fact the property has no garage, unlike the subject property. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 as well as board of review comparables #1, #2 and #3 that range in size from 1,818 to 2,138 square feet of living area and are 92 to 98 years old. These comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Each comparable has a full basement, with one being reported to have finished area, while the subject has a partial basement with finished area, indicating downward adjustments for basement size may be appropriate. Five of the comparables do not have the additional ½ bathroom that the subject has suggesting each would require an upward adjustment to make them more equivalent to the subject for this difference. Board of review comparable #1 has a smaller garage than the subject indicating this comparable would require an upward adjustment for this difference. These six comparables have improvement assessments that range from \$26,197 to \$38,399 or from \$14.26 to \$20.21 per square foot of living area. The subject's

improvement assessment of \$32,337 or \$16.60 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence in this record.

Based on this record, after considering the appropriate adjustments to the best comparables, 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.



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Chairman



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Member



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Member



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Member

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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:

May 19, 2026



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ewa Kowcz-Fair, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

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