FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Karol Stawarz
DOCKET NO.: 23-39113.001-R-1
PARCEL NO.: 12-11-330-014-0000

The parties of record before the Property Tax Appeal Board are Karol Stawarz, the appellant, by Jeremy 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:	$11,200
IMPR.:	$52,156
TOTAL:	$63,356

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 multi-family building of masonry exterior construction containing 4,605 square feet of building area. The building is approximately 55 years old. Features of the property include a full basement finished with an apartment, three full bathrooms, two half bathrooms, and a 2½-car garage. The property has a 5,600 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 apartment building 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 composed of class 2-11 properties improved with buildings of masonry exterior construction that range in size from 4,025 to 4,261 square feet of building area. The buildings range in age from 57 to 63 years old. Each property has a full or partial basement finished with an apartment or family room. The comparables have 2 or 3 full bathrooms and three comparables have an additional 2 half bathrooms. Three comparables have a 1½-car or 2-car garage. These properties have the same assessment neighborhood code as the subject property and are located from .3 to .5 of a mile from the subject. The comparables have improvement assessments ranging from $41,899 to $43,729 or from $10.11 to $10.84 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to $48,306.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $63,356. The subject property has an improvement assessment of $52,156 or $11.33 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties improved with two-story buildings of masonry exterior construction that range in size from 2,979 to 4,080 square feet of building area. The buildings are 52 or 53 years old. Each property has a full basement with two being finished with an apartment or formal recreation room. Each property has 2 or 3 full bathrooms and three comparables have an additional 1 or 2 half bathrooms. The comparables also have either a 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject and are located along the same street and within the same block as the subject property. These properties have improvement assessments that range from $46,800 to $50,143 or from $12.29 to $16.38 per square foot of building 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 comparables are similar to the subject in style and exterior construction. The Board gives less weight to board of review comparables #1, #2 and #3 due to differences from the subject in size, being approximately 35% smaller than the subject building, as well as the fact comparables #1 and #2 have unfinished basements, unlike the subject property. The Board gives most weight to the remaining comparables. The remaining comparables range in size from 4,025 to 4,261 square feet of building area and are from approximately 7% to 12% smaller than the subject dwelling requiring significant upward adjustments to make them more equivalent to the subject in size. The comparables have varying degrees of similarity to the subject in features requiring adjustments to make them more equivalent to the subject property. Each of the appellant's comparables has either no garage or a smaller garage than the subject property and appellant's comparables #3 and #4 have less bathrooms than the subject necessitating upward adjustments to make them more equivalent to the subject for these differences. The five best comparables have improvement assessments that range from $41,899 to $50,143 or from $10.11 to $12.29 per square foot of building area. The subject's improvement assessment of $52,156 or $11.33 per square foot of building area falls above the range of the overall improvement assessments but is within the range on a per square foot basis as established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables for differences from the subject in size and features, 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:

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 15, 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

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

APPELLANT

Karol Stawarz, by attorney:
Jeremy 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