



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

APPELLANT: Robert Bardwell  
DOCKET NO.: 23-43526.001-R-1  
PARCEL NO.: 14-29-301-049-0000

The parties of record before the Property Tax Appeal Board are Robert Bardwell, the appellant, by Andrew S. Dziuk, attorney-at-law 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:** \$48,060  
**IMPR.:** \$63,094  
**TOTAL:** \$111,154

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 masonry exterior construction that contains 3,036 square feet of living area. The dwelling is approximately 33 years old. Features of the property include a full basement with a formal recreation room, two fireplaces, 3½ bathrooms and a 2-car garage. The property has a 3,204 square foot site located in Chicago, Lake View Township, Cook County. The subject is a class 2-78 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 composed of class 2-78 properties improved with dwellings of masonry exterior construction that range in size from 2,520 to 3,631 square feet of living area. The homes are 29 to 36 years old. Three comparables have full basements and one comparable has a slab

foundation. The comparables have 2, 2½ or 3½ bathrooms. Three comparables have one or two fireplaces and a 2-car garage. These properties have the same neighborhood code as the subject property and are located from .05 to .30 of a mile from the subject property. Their improvement assessments range from \$46,500 to \$70,950 or from \$17.26 to \$20.67 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$52,401.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,154. The subject property has an improvement assessment of \$63,094 or \$20.78 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 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,574 to 3,610 square feet of living area and are 27 to 30 years old. Each comparable has a full basement with finished area, central air conditioning, 2½ or 3½ bathrooms and a 2-car garage. Three comparables have one or two fireplaces. These properties have the same neighborhood code as the subject and are located in the same block as the subject. The comparables have improvement assessments ranging from \$59,562 to \$89,860 or from \$22.63 to \$24.89 per square foot of living area. The board of review contends the building assessed value per square foot for the comparable properties is greater than the subject property which supports the assessed value as equitable.

### **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 location, age and exterior construction. The Board finds, however, the comparables submitted by both parties are not particularly similar to the subject in dwelling size. Six of the properties are from approximately 11% to 17% smaller than the subject dwelling requiring upward adjustments to make them more equivalent to the subject in size, and two comparables are approximately 19% and 20% larger than the subject dwelling, respectively, that would require downward adjustments to make them more equivalent to the subject in size. The comparables also differ from the subject in features that would require adjustments to make them more equivalent to the subject property for these differences. Four comparables have 1 or 1½ fewer bathrooms than the subject necessitating upward adjustments for this difference. Six comparables have one or two fewer fireplaces than the subject that would require upward adjustments for this dissimilarity. One comparable has no garage, unlike the subject property, which would require an upward adjustment for this difference. One comparable has a slab foundation, which is inferior to the subject's full basement, suggesting an upward adjustment for this difference. Conversely, each of the board of review comparables has

central air conditioning while the subject has no central air conditioning, necessitating downward adjustments to these properties. The comparables submitted by both parties have improvement assessments that range from \$46,500 to \$89,860 or from \$17.26 to \$24.89 per square foot of living area. The subject's improvement assessment of \$63,094 or \$20.78 per square foot of living area falls within the range established by the comparables in this record, which is equitable considering the differences between the comparables and the subject property. Based on this record, after considering the appropriate adjustments to the 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.



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:

May 19, 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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