



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

APPELLANT: Richard Pierzchanowski
DOCKET NO.: 23-48360.001-R-1
PARCEL NO.: 13-09-410-030-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Richard Pierzchanowski, the appellant, by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$12,732
IMPR.: \$17,460
TOTAL: \$30,192

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 2,707 square feet, one-story frame building on a 4,547 square feet parcel in Chicago, Jefferson Township, Cook County. The 105-year-old, class 2-11 structure contained two bathrooms and a full basement but no garage, fireplace, or air conditioning. The subject property is improved with an owner-occupied residence. The appellant reports the subject residence is owner-occupied and was last sold on May 26, 2000 for \$218,500.

Contesting the equity of the \$33,107 subject improvement assessment, the appellant contends the rate should be lowered to \$6.51 per improvement square foot to remain on par with those of similar properties.¹ To this end, the appellant placed into evidence five class 2-11 properties within .32

¹ The Property Tax Appeal Board (PTAB) observes a minor discrepancy between the appellant's reported assessment and that on the decision from which the appellant appeals. PTAB accordingly adopts the total assessment value reflected in the decision, minor discrepancies in the petition notwithstanding.

miles of the subject carrying improvement assessments between \$5.89 and \$6.79 per living square foot. The appellant's suggested comparables featured two fireplaces, a two-car garage, three bathrooms, and a full basement except submission #4, which had a slab foundation. These potential comparators also varied from 104 to 112 years in building age and from 2,174 to 2,961 square feet in improvement size.

The board of review countered that the subject improvement assessment of \$33,107, or \$12.23 per living square foot, was equitable in its "Notes on Appeal." In defense of the \$45,838 total subject assessment, the county board of review nominated four two-story masonry buildings of unknown proximity to the subject as assessment benchmarks. The board of review's preferred comparators all featured a full basement, no fireplaces, and a two-car garage. These properties were also between 24 and 99 years in building age; between 2,048 and 2,662 square feet in living area; and between \$17.48 and \$18.60 per living square foot in improvement assessment.

Conclusion of Law

The record shows that the Property Tax Appeal Board (PTAB) reduced the subject property's improvement assessment to \$30,192 for the 2021 assessment year in docket 21-48116.001-R-1. Because the 2023 tax year falls within the same triennial assessment period as 2021 for the Jefferson Township, PTAB finds that the assessment for the 2021 tax year should be carried forward to 2023 subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If [PTAB] renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which [PTAB]'s assessment is based, or unless the decision of PTAB is reversed or modified upon review.

Applying the provisions of this section, PTAB finds that it issued a decision reducing the subject's assessment for the 2021 tax year that has, to its knowledge, not been reversed or modified upon review. Moreover, the record indicates that the subject property is an owner-occupied dwelling, that 2021 and 2023 are within the same general assessment period, and that no evidence suggests the subject was sold at less than fair cash value subsequent to PTAB's decision for the 2021 tax year. For these reasons, PTAB finds that a reduction in the subject's 2023 assessment is justified to reflect the \$30,192 total assessment as established in PTAB's decision for the 2021 tax year plus the application of an equalization factor, if any.

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: _____

December 23, 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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