



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

APPELLANT: Dorota Borchardt  
DOCKET NO.: 24-26736.001-R-1  
PARCEL NO.: 16-06-106-024-0000

The parties of record before the Property Tax Appeal Board are Dorota Borchardt, the appellant(s); 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:

**LAND:** \$12,429  
**IMPR.:** \$37,571  
**TOTAL:** \$50,000

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 2024 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 71-year-old, two-story, single-family dwelling of masonry construction with 1,872 square feet of living area. The property has an 8,150 square foot site and is located in Oak Park, Oak Park Township, Cook County. Features of the home include an unfinished full basement, one fireplace, central air conditioning, and a three-car garage. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The record reflects that the subject property is owner-occupied.

The appellant contends assessment inequity with regards to the subject improvement as the basis of the appeal. In support of this argument the appellant submitted information on ten equity comparables with varying degrees of similarity to the subject. The suggested comparable properties ranged in size from 1,688 to 2,200 square feet of living area. Nine of the suggested comparable properties have at least one fireplace. Seven of the suggested properties have a full basement. Each of the suggested comparables were listed as having central air conditioning.

Each of the comparable properties had a garage, with only comparable #10 listing the size of the garage, which was a two-car garage. The appellant reported that the suggested comparables were located within a 0.7-mile radius from the subject property, all of which were within the same neighborhood code as the subject property. The comparables ranged in age from 71 to 94 years old. The comparables have improvement assessments ranging from \$16.56 to \$21.08 per square foot of living area. The appellant also submitted a supplemental data regarding their ten comparable properties including one photograph of each property. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$50,022.

The appellant also indicated in their residential appeal that they contend overvaluation under the theory of comparable sales as an additional basis of the appeal. The appellant's comparable #10 is the only evidence submitted which contains comparable sale data. Comparable #10 sold in August of 2024 for a price of \$379,000 or \$22.45 per square feet of living area.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-29740.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$50,000 on the evidence submitted by the parties. The tax years 2023 and 2024 are within the same general assessment period for Oak Park Township and the appellant disclosed that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,377. The subject property has an improvement assessment of \$39,949 or \$21.34 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. The suggested comparable properties ranged in size from 1,688 to 2,038 square feet of living area. Two of the suggested comparable properties had one fireplace. One comparable had a finished full basement, one comparable had a slab foundation, one comparable had a finished partial basement, and one comparable had an unfinished full basement. Three of the suggested comparables were listed as having central air conditioning. The suggested comparables had either a two-car or a 2.5-car garage. The board of review reported that two of the suggested comparables were located within a quarter of a mile of the subject property, one of the comparables was located within a block of the subject property, and one comparable was located within the same subarea as the subject property. All of the comparables were located within the same neighborhood code as the subject property. The comparables ranged in age from 72 to 95 years old. The comparables have improvement assessments ranging from \$22.69 to \$28.47 per square foot of living area.

The subject's total assessment of \$52,377 reflects a market value of \$523,770 or \$279.79 in market value per square foot of living area, including land, when applying the level of assessment of 10% for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review's four comparable properties also contained sales data. The comparable properties ranged: in price between \$379,000 to \$935,027; and in sale price per square foot between \$224.53 to \$470.81, including land.

Based on the above evidence, the board of review requested that the assessment be confirmed.

### **Conclusion of Law**

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2023 tax year should be carried forward to the tax year at issue 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 the Property Tax Appeal Board 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* [emphasis added] 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 the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Additionally, section 10-15 of the Illinois Administrative Procedure Act states: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that under 23-31379.001-R-1 it rendered a decision lowering the subject's assessment for tax year 2023 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2023 and the instant tax year of 2024 are in the same general assessment period for Oak Park Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the 2024 appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2023 tax year, or that the Board's decision for the 2023 tax year was reversed or modified upon review. For these reasons the Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2023 tax year decision, plus the application of an equalization factor, if any.

Given that the language of the statute indicates that after a reduction for an owner-occupied residential property the assessment *shall* remain in effect, it is unnecessary for the Board to further analyze the evidence in the record.

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: \_\_\_\_\_

November 25, 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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