



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

APPELLANT: Michael Malachowski
DOCKET NO.: 24-28461.001-R-1
PARCEL NO.: 14-31-424-055-0000

The parties of record before the Property Tax Appeal Board are Michael Malachowski, the appellant(s), by attorney Kyle Gordon Kamego, 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: \$22,829
IMPR.: \$106,605
TOTAL: \$129,434

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 is an owner-occupied, 24-year-old, two-story, single-family dwelling of masonry construction containing 2,474 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property is situated on a 2,624-square-foot site located in Chicago, within West Chicago Township in Cook County. The subject is classified as a Class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and advances this claim as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparable properties exhibiting varying degrees of similarity to the subject. The appellant reports that the selected comparable properties are located within the same neighborhood code as the subject and are situated between 0.4 and 1.1 miles from the subject

property. The improvement assessments of the comparable properties reflect lower per-square-foot improvement values than those applied to the subject. Based on this evidence, the appellant requests that the subject's total assessment be reduced to \$119,538.

The board of review submitted its "Board of Review Notes on Appeal," disclosing a total assessment for the subject property of \$129,435. The subject has an improvement assessment of \$106,606, which reflects \$43.09 per square foot of living area. In support of its position regarding the correctness of the assessment, the board of review submitted information on four suggested equity comparable properties exhibiting varying degrees of similarity to the subject.

The comparable properties are located either within one block or within a one-quarter-mile radius of the subject property and have improvement assessments ranging from \$44.08 to \$51.09 per square foot of living area. The board of review contends that these comparable properties demonstrate that the subject's assessment is equitable and within the range established by similarly situated properties. Accordingly, the board of review requested confirmation of the subject's current assessment.

Conclusion of Law

The taxpayer contends that the subject property is inequitably assessed and submits this argument as the basis of the appeal. When unequal treatment in the assessment process is alleged, the inequity of the assessments must be proven by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment should consist of documentation of the assessments for the assessment year in question for no fewer than three comparable properties, demonstrating similarity, proximity, and the absence of distinguishing characteristics between the suggested comparable properties and the subject property. 86 Ill. Admin. Code §1910.65(b).

After considering the evidence submitted, the Board finds that the appellant has not met this burden of proof. Accordingly, a reduction in the subject property's assessment is not warranted.

The Board finds the most persuasive evidence of assessment equity to be comparable properties #1 and #2 submitted by the Board of Review, together with comparable properties #1 and #3 submitted by the appellant. These comparable properties are similar to the subject in age, size, design, and location, and they reflect improvement assessments ranging from \$37.59 to \$44.08 per square foot of living area. The subject's improvement assessment of \$43.09 per square foot of living area falls within the range established by the most reliable comparable properties in the record.

After considering all comparable properties submitted by the parties, giving greater weight to those that are more proximate in location, more similar in size, and more comparable in features to the subject, along with appropriate consideration of differences requiring adjustment, the Board finds that the subject's improvement assessment is adequately supported.

Accordingly, the Board concludes that the appellant has not demonstrated, by clear and convincing evidence, that the subject property was inequitably assessed. A reduction in the assessment is therefore not warranted.

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:

April 21, 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

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

APPELLANT

Michael Malachowski, by attorney:
Kyle Gordon Kamego
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