FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Stanislaw Walczak
DOCKET NO.: 24-29048.001-R-1
PARCEL NO.: 14-31-307-007-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Stanislaw Walczak, the appellant, by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:	$20,880
IMPR.:	$74,376
TOTAL:	$95,256

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) contesting 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

A 2,066 square feet, two-story masonry building perched on a 2,400 square feet parcel in Chicago, West Chicago Township, Cook County comprises the subject property. The 119-year-old, class 2-05 property per the Cook County Real Property Assessment Classification Ordinance featured a two-car garage, air conditioning, at least four full bathrooms, and a full basement.[1]

Arguing the subject improvement was not equitably assessed, the appellant contends the assessment rate should be lowered to $33.77 per improvement square foot to achieve uniformity with like properties. To support the assessment inequity argument, the appellant placed into evidence five class 2-05 properties with two to four bathrooms in the subject's neighborhood. The

[1] The Property Tax Appeal Board (PTAB) notes inconsistencies between the appellant's description of the subject and the board of review's description. After holistically considering all evidence in the record, PTAB concludes the inconsistencies are immaterial to the outcome.

appellant's suggested comparables all featured a two-car garage, a full basement, and air conditioning except in property #4. These potential comparators varied from 100 to 134 years in building age; from 1,938 to 2,076 square feet in improvement size; and from $32.77 to $35.50 per living square foot in improvement assessment. The appellant elected to forego a hearing.

The board of review countered that the subject improvement assessment of $87,268, or $42.24 per living square foot, was equitable in its "Notes on Appeal." In defense of the $108,148 total subject assessment, the county board of review nominated four two-story improvements within a quarter mile of the subject as equity comparables. The board of review's preferred comparators all featured a full or partial basement, air conditioning, two to 2.5 bathrooms, and no garage or a two-car garage. These properties were 117 to 134 years in building age; 1,884 to 1,974 in living square footage; and $42.39 to $44.64 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, appellants must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the comparables to the subject. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not surmount this burden of proof.

Because they were the most similar to the subject in living area, appellant comparables #1, #3 and #5 comprise the best evidence of assessment equity in this record. Although the appellant provided no specific proximity information relative to the subject, these comparators were all within 16 square feet of the subject's living square footage and otherwise mirrored the subject's amenities, except that comparables #1 and #5 lacked some of the subject's bathroom utility. As such, the subject improvement would be equitably assessed around the comparators' $32.77 to $35.50 per living square foot range. Because the subject's $42.24 per improvement square foot assessment exceeds those of the best comparables, PTAB finds the appellant showed subject assessment inequity and a reduction in the subject assessment to $95,256 is 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: September 15, 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

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