



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

APPELLANT: Iwona Czapla
DOCKET NO.: 24-40825.001-R-1
PARCEL NO.: 03-36-101-028-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Iwona Czapla, the appellant, by attorney Robert Rosenfeld, 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, 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: \$5,963
IMPR.: \$33,660
TOTAL: \$39,623

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 3,060 square feet, two-story masonry building situated on an 11,925 square feet parcel in Mount Prospect, Wheeling Township, Cook County comprises the subject property. The 32-year-old, class 2-78 residence per the Cook County Real Property Assessment Classification Ordinance featured air conditioning, a two-car garage, and a full basement.

The appellant pleads assessment inequity and requests the Property Tax Appeal Board (PTAB) reduce the assessment to \$12.02 per improvement square foot instead. To show the subject assessment is inequitably high, the appellant selected four class 2-78 properties within a half mile of the subject as comparators for assessment equity. These suggested comparables included air conditioning, a fireplace, and a one- to two-car garage. The appellant's selections spanned 34 to 61 years in building age; 2,320 to 3,328 square feet in improvement area; and \$10.92 to \$12.62 per square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$40,038, or \$13.08 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$46,001 total subject assessment, the county board of review proposed four improvements in the subject’s subarea as evidence of equitable assessment. The county board of review’s preferred comparators included air conditioning and a two-car garage. These nearby properties were 22 to 50 years in building age; 1,200 to 2,979 in improvement area; and \$13.71 to \$19.19 per living square foot in improvement assessment.

Conclusion of Law

The record shows that the Property Tax Appeal Board (PTAB) reduced the subject property assessment to \$39,623 for the 2022 assessment year in docket 22-43994.001-R-1. Because the 2024 tax year falls within the same triennial assessment period as 2022 for the Wheeling Township, PTAB finds that the assessment for the 2022 tax year should be carried forward to 2024 subject only to equalization pursuant to 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 2022 tax year that has, to its knowledge, not been reversed or modified upon review. In this case, PTAB notes that the subject property was an owner-occupied dwelling, that 2022 and 2024 were in 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 2022 tax year. For these reasons, PTAB finds that a reduction in the subject’s 2024 assessment is justified to reflect the \$39,623 total assessment as established in PTAB’s decision for the 2022 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:

March 17, 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

Iwona Czapla, 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