FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Arthur Piesiewicz
DOCKET NO.: 24-42451.001-R-1
PARCEL NO.: 19-18-203-032-0000

The parties of record before the Property Tax Appeal Board are Arthur Piesiewicz, the appellant, 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:	$7,938
IMPR.:	$51,774
TOTAL:	$59,712

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 improved with a two-story, single-family dwelling of frame construction. The dwelling is six years old, it has 2,851 square feet of living area, and it is located on a 5,670 square foot site in Chicago, Lake Township, Cook County. Its features include a crawl space, central air conditioning, a two-car garage, a fireplace, two full bathrooms, and a half bath. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the ground for the appeal. In support of this argument, the appellant submitted information about sales of three suggested comparable properties. These suggested comparables were sold between July 2024 and July 2025 for amounts ranging from $385,000 to $545,000, or between $135.44 and $201.32 per square foot of living area, land included. The appellant also provided the PIN numbers and addresses of 12 other potential comparables and stated that they had lower assessments than the subject property. He did not specify the assessment amounts, however, nor did he provide any information about recent sales of those 12 potential comparables. Accordingly, this Board gives no weight to those 12 suggested comparables.

Appellant provided information about the November 2, 2018, sale of the subject for $578,415, although his appeal petition did not rely upon that sale as a basis for seeking an assessment reduction. Based on the evidence he submitted, the appellant asks this Board to reduce the subject's assessed value to $48,000.

The board of review submitted its "Board of Review Notes on Appeal" stating that the total assessment for the subject was $59,712. This assessment reflects a value for the subject property of $597,120 or $209.44 per square foot of living area, land included, under the Cook County ordinance establishing a 10% level of assessment for residential property. In support of its contention of the correct assessment, the board of review submitted information about four suggested comparable properties, including sales information. Those properties were sold between January 2022 and July 2024 for amounts ranging from $472,000 to $595,000, or between $211.38 and $284.69 per square foot of living area, land included.

Conclusion of Law

The appellant asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds that the appellant did not meet this burden of proof.

This Board does not give any weight to most of the comparables submitted by the parties. None of the board of review's suggested comparables are in the same subarea as the subject property, and there are other noteworthy differences, including the fact that the dwellings on the comparables all have full basements while the subject dwelling has a crawl space. This Board gives no weight to those comparables.

The dwellings on Appellant's suggested sales comparables one and two are 77 years old while the subject dwelling is only six years old. There are other differences between the dwellings on those comparables and the subject dwelling, including differences in living area and exterior construction. Accordingly, this Board gives no weight to those suggested sales comparables.

Although the dwelling on the appellant's suggested sales comparable is 69 years old, this Board gives it some weight because it is a tenth of a mile from the subject and its features are very similar to the subject dwelling's features. That comparable sold for $201.32 per square foot of living area, which is very close to the subject's valuation of $209.44 per square foot of living area, and supports that valuation.

Under the above circumstances, the appellant did not show overvaluation by a preponderance of the evidence. Therefore, an assessment reduction is 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: __________ __________

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

AGENCY

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

APPELLANT

PIESIEWICZ ARTHUR
5519 S. NATOMA AVE
CHICAGO, IL 60638

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602