FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Brzozowski
DOCKET NO.: 24-45601.001-R-1 through 24-45601.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are John Brzozowski, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-45601.001-R-1	14-29-206-068-1001	23,570	37,460	$61,030
24-45601.002-R-1	14-29-206-068-1002	24,307	38,631	$62,938
24-45601.003-R-1	14-29-206-068-1003	25,780	40,972	$66,752

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 three approximately 131-year-old condominium units of a three-unit condominium building of masonry construction. Features of the home include a full basement, central air conditioning, a fireplace and a two-car garage. The property has a 3,960 square foot site and is located in Chicago, Lakeview Township, Cook County. The subjects are class 2-99 properties under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal which estimated the subject's market value as of January 1, 2024, of $975,000. The appraiser utilized the sales comparison approach to value to estimate the subject's market value. The appraisal disclosed that each of the subject units are owner occupied.

Under the sales comparison approach, the appraiser analyzed five comparable apartment buildings in this appeal regarding three condominium units in arriving at the estimate of value. The sales properties are described as apartment buildings located nearby the subject condominium units in Chicago. They sold from August 2022 to December 2023 for prices ranging from $210.07 to $232.13 per square foot. The appraisal discloses the comparables "are considered the best available for this analysis." After making adjustments for pertinent factors, the appraiser opined a value for the subject under the sales comparison approach of $975,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of $171,000 which reflects a market value of $1,710,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the assessment, the board of review submitted an analysis stating all three units sold in January 2024 for $1,710,000 and apportioned a value of each unit based on its ownership percentage. The board of review is requesting that the current assessment be confirmed based on that analysis.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 gives no weight to the adjustments and conclusion of value in the appraisal. The appraisal was not relevant to the value of condominium units, or a condominium building since the appraiser, in a puzzling manner, used apartment buildings as a comparison tool. The Board finds the best evidence of market value to the analysis submitted by the board of review. The analysis of the board of review contained good evidence of recent sales of each unit, which allowed for an accurate determination of the fair market value of each unit. The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). After making adjustments to the comparables for the subject's pertinent characteristics the Board finds the subject's market value based on the current assessment is supported. Therefore, the Board finds the appellant has not proven by a preponderance of the evidence that the subject was overvalued, and a reduction is not 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: November 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 9-215 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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