



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

APPELLANT: Joseph Grzybowski
DOCKET NO.: 24-47962.001-R-1
PARCEL NO.: 29-27-403-038-0000

The parties of record before the Property Tax Appeal Board are Joseph Grzybowski, 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: \$ 2,500
IMPR.: \$11,749
TOTAL: \$14,249

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 a 68-year-old, one-story dwelling with 1,056 square feet of living area of frame construction. Features of the home include a full basement, central air conditioning, and a two-car garage. The property has a 6,250 square foot site and is located in Thornton Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant checked both overvaluation and assessment inequity as the bases of the appeal. The appellant did not complete Section V of the appeal form in regard to the overvaluation claim. The appellant provided only a partially completed section V in regard to the inequity argument. Those properties can be described as single-family frame dwellings that range: in size from 984 to 1,324 square feet of living area; and in improvement from \$6.06 to \$8.63 per square foot of living area. Finally, the appellant submitted handwritten notes arguing that the subject's assessment is erroneous because it increased 75% from the prior year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,249. The subject has an improvement assessment of \$11,749 or \$11.13 per square foot of living area. The subject's assessment reflects a market value of \$142,490 or \$134.93 per square foot of living area, including land, when applying the 2024 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted sales data on four suggested equity comparables. Those properties can be described as 1,056 square foot, one-story, single-family dwellings that range: in age from 67 to 69-year-old; in improvement assessment from \$11.82 to \$12.77 per square foot of living area; in sale date from May, 2022 to November, 2024; and in sale price from \$189.39 to \$198.86 per square foot of living area.

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 finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appellant did not complete Section V regarding his overvaluation argument and failed to provide sales comparables. The Board also finds the board of review's comparables support the subject's valuation, which is substantially below the range of the best comparables in the record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the appellant's percentage increase argument, the Board finds that the appellant's argument that the subject's assessment increased by a large percentage for the reassessment does not support his contention of unequal treatment. The cornerstone of uniformity in assessment is the fair market value of the property. Kankakee County Board of Review v. The Property Tax Appeal Board, 544 N.E.2nd 762 (1989). Unequal treatment in the assessment process is demonstrated when properties of similar market values are assessed at substantially different levels. The mere contention that assessments among neighboring properties changed from one year to the next at different rates does not demonstrate that the properties are assessed at

substantially different level of fair market value. Therefore, the Board gives no weight to this argument.

The constitutional provision for uniformity of taxation and valuation does not require a mathematical equality. A practical, rather than an absolute, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, and #3, and the board of review's comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$6.69 to \$12.77 per square foot of living area. The subject's improvement assessment of \$11.13 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: _____

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: _____

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

Joseph Grzybowski
32 Arrowhead Dr.
Thornton, IL 60476

COUNTY

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