FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Buczek
DOCKET NO.: 24-53464.001-R-1
PARCEL NO.: 12-23-225-036-0000

The parties of record before the Property Tax Appeal Board are John Buczek, the appellant, by attorney Andrew S. Dziuk, of Andrew Dziuk, Esq. 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:

LAND:	$10,000
IMPR.:	$41,910
TOTAL:	$51,910

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 2-story, multi-family building of masonry exterior construction with 3,175 square feet of gross building area. The building is approximately 65 years old. Features include a full basement finished with an apartment,[1] three full bathrooms, three half bathrooms, and a 2.5-car garage. The property has a 4,000 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity

[1] The Board finds the best evidence of basement finish is found in the board of review's evidence where the appellant did not disclose whether or not the subject has finished basement area in Section III of the appeal petition and reported "N/A" for basement finish in the grid analysis despite reporting the subject has a basement.

comparables located within the subject's assessment neighborhood. The comparables are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,576 to 3,410 square feet of gross building area. The buildings range in age from 54 to 68 years old. Three comparables each have a full basement, for which basement finish, if any, was not disclosed, and two comparables each have a slab foundation. The comparables each have two or three full basements, one of which has two half bathrooms. Four comparables each have a 2-car garage. The comparables have improvement assessments ranging from $32,045 to $39,181 or from $11.49 to $12.80 per square foot of gross building area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment to $36,480.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $51,910. The subject property has an improvement assessment of $41,910 or $13.20 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood. The comparables are improved with 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from 3,141 to 3,538 square feet of gross building area. The buildings range in age from 61 to 69 years old. Three comparables each have a full or partial basement, one of which is finished with an apartment, and one comparable has a slab foundation. The comparable each have from two to five full bathrooms and a 1-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from $16,866 to $47,500 or from $5.01 to $13.79 per square foot of gross building area. The board of review asserts comparable #4 "is pro-rated (036 & 037)". Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The taxpayer 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.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #5 due to differences when compared to the subject in dwelling size, foundation type, and/or garage amenity. The Board gives less weight to board of review's comparables #1 and #3 which lack central air conditioning and/or a basement foundation, both of which are features of the subject. The Board also gives less weight to board of review comparable #4 which has an improvement assessment that is substantially lower than the other comparables in this record, which appears logical since the board of review reported it to be a multi-parcel property.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #4, as well as the board of review's comparable #2, which are overall more similar to the subject in location, age, and gross building size, with varying degrees of similarity in bathroom count and other features. These comparables have improvement assessments ranging from $38,325 to $43,313 or from $11.49 to $13.79 per square foot of gross building area. The subject's improvement assessment of $41,910 or $13.20 per square foot of gross building area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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:

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: July 21, 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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