



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

APPELLANT: Mark Balich
DOCKET NO.: 24-53488.001-R-1
PARCEL NO.: 13-04-108-012-0000

The parties of record before the Property Tax Appeal Board are Mark Balich, 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 **a reduction** 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: \$12,964
IMPR.: \$36,000
TOTAL: \$48,964

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 dwelling of frame exterior construction with 1,850 square feet of living area and is approximately 112 years old. Features include an unfinished basement, central air conditioning and a fireplace.¹ The property has a 4,182 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the subject's assessment neighborhood and from 0.41 of a mile to 1.37 miles from the subject. The comparables are improved with class 2-05 dwellings of frame

¹ The Board finds the subject has central air conditioning according to Section III of the of the appellant's appeal petition and the board of review's grid analysis and was unrefuted by the appellant.

exterior construction ranging in size from 1,498 to 1,872 square feet of living area. The homes are 63 to 86 years old. Four comparables each have a slab foundation, and comparable #4 has a basement. Each comparable has a 1-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$30,624 to \$37,159 or from \$18.57 to \$20.44 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,000. The subject property has an improvement assessment of \$42,036 or \$22.72 per square foot of living 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 and within the subject's subarea or approximately ¼ of a mile from the subject property. The comparables are improved with 2-story, class 2-05 dwellings of masonry exterior construction ranging in size from 1,200 to 1,608 square feet of living area. The homes are from 70 to 85 years old. Each comparable has a basement, one comparable has central air conditioning, three comparables each have a fireplace, and three comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$30,500 to \$41,438 or from \$23.12 to \$27.15 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted nine suggested comparables for the Board's consideration, which are from 63 to 86 years old in contrast to the subject's 112 year old age and have varying degrees of similarity to the subject in other features. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2, #3 and #5 which lack a basement foundation, unlike the subject, plus the appellant's comparable #3 is located over a mile from the subject property. The Board also gives less weight to the board of review's comparables #2 and #3 which are less similar to the subject in dwelling size than the other comparables in the record.

The Board gives greater weight to the appellant's comparable #4 and the board of review's comparables #1 and #4 which are overall most similar to the subject in location, dwelling size and foundation type. However, these comparables still require adjustments for differences in features to make them more equivalent to the subject, such as the dwellings' newer ages, 12% to 16% smaller sizes, lack of central air conditioning and/or two comparables each have a garage amenity, which the subject lacks. These three comparables have improvement assessments

ranging from \$32,500 to \$41,438 or from \$19.96 to \$25.77 per square foot of living area. The subject's improvement assessment of \$42,036 or \$22.72 per square foot of living area falls above the range established by the most similar comparables in the record in terms of an overall improvement assessment but within the range on a per-square-foot basis. However, after considering the economies of scale and the appropriate adjustments to the most similar comparables for differences in features when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's assessment is 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: _____

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: _____

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

AGENCY

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