



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

APPELLANT: John P Czarnecki Trust
DOCKET NO.: 24-54809.001-R-1
PARCEL NO.: 17-03-103-033-0000

The parties of record before the Property Tax Appeal Board are John P Czarnecki Trust, the appellant, by attorney Michael R. O'Malley, of Schmidt Salzman & Moran, Ltd. 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: \$64,025
IMPR.: \$131,975
TOTAL: \$196,000

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 3-story dwelling of masonry exterior construction containing 3,414 square feet of living area. The dwelling is approximately 80 years old. Features of the home include a full basement, central air conditioning, 2 fireplaces and a 1-car garage. The property has a 2,062 square foot site and is located in Chicago, North Chicago Township, Cook County. The subject is classified as a class 2-06 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 comparables located within the same assessment neighborhood as the subject. The appellant reported "n/a" in the grid analysis regarding the comparables' proximity to the subject property. The comparables consist of class 2-06, 2-story or 3-story dwellings of masonry exterior construction ranging in

size from 3,493 to 4,666 square feet of living area. The dwellings are 66 to 125 years old. The comparables have full basements and central air conditioning. Four comparables have from 2 or 5 fireplaces, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from \$113,390 to \$150,973 or from \$28.32 to \$35.02 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$101,908 or \$29.85 per square foot of living area.

The appellant provided a copy of the Cook County Board of Review final decision disclosing a total assessment for the subject property of \$196,000. The subject has an improvement assessment of \$131,975 or \$38.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood and within the subject's subarea or approximately $\frac{1}{4}$ of a mile from the subject property. The comparables consist of class 2-06, 3-story dwellings of masonry exterior construction ranging in size from 3,930 to 4,326 square feet of living area. The dwellings are 99 to 135 years old. Each comparable has a full basement, three comparables have central air conditioning, three comparables have 1 or 2 fireplaces, and one comparable has a 2-car garage. The comparables have improvement assessments ranging from \$181,487 to \$236,594 or from \$46.18 to \$57.59 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 parties submitted nine equity comparables for the Board's consideration. All of the comparables have varying degrees of similarity to the subject in design, age, dwelling size and other features. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #3 and #5 as well as the board of review's comparables #1, #3 and #4 which are less similar in design and/or have at least 20% or more larger dwelling sizes when compared to the subject than the other comparables in the record.

The Board gives more weight to the parties' remaining comparables which are located within the subject's assessment neighborhood and are most similar to the subject in design and dwelling size. However, these comparables are 42 or 55 years older in age and have either 2%, 13% or 15% larger dwelling sizes than the subject, and also have variances in other features to the subject, suggesting adjustments are needed for these differences to make them more equivalent to the subject. These most similar comparables have improvement assessments ranging from

\$113,390 to \$181,487 or from \$29.37 to \$46.18 per square foot of living area. The subject's improvement assessment of \$131,975 or \$38.66 per square foot of living area falls within the range established by the most similar comparables in the record. Based on this record and after considering adjustments to the most similar comparables for differences when compared to 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: _____

October 20, 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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