FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Peter Dwojak
DOCKET NO.: 24-56420.001-R-1
PARCEL NO.: 13-16-308-022-0000

The parties of record before the Property Tax Appeal Board are Peter Dwojak, the appellant(s); 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:	$13,125
IMPR.:	$29,652
TOTAL:	$42,777

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 1.5-story dwelling of brick construction with 1,321[1] square feet of living area. The dwelling was approximately 100 years old. Features of the home include a full basement and a two-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The appellant requested reduction in both the land and improvement assessments. The appellant asserts that the subject property improvement has 1,321 square feet of living area and submitted a plat of survey of the

[1] The board of review asserts that the subject property improvement has 1,827 square feet of living area. The appellant offers evidence, unrebutted by the board of review, that the improvement has 1,321 square feet of living area. The Board finds, based on the unrebutted evidence of the appellant, that the improvement had 1,321 square feet of living area.

improvement including dimensions. In support of the argument on overvaluation the appellant submitted information on three comparable sales properties which sold from July 2024 to January 2025 for sales prices from $354,000 to $375,000 or from $189.00 to $236.67 per square foot of living area, land included in the sales prices. These properties are from 0.6 to 1.5-miles from the subject, have improvements that are from 98 to 100 years old and have from 1,500 to 1,873 square feet of living area. Appellant submitted MLS listing sheets for their comparables, a Cook County Assessor homestead exemption notice, and a private firm property tax appeal solicitation for the subject property. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $42,777. The board of review asserts that the subject property improvement has 1,827 square feet of living area. The subject's assessment reflects a market value of $427,770.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales properties which sold from August 2022 to June 2023 for sales prices from $515,000 to $650,000 or from $260.50 to $314.77 per square foot of living area, land included. These properties had improvements that were from 100 to 112 years old and had from 1,822 to 2,065 square feet of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted written rebuttal asserting that the board of review mistakenly contends the subject property has 1,827 square feet of living area. Appellant re-asserts their contention that the subject property has only 1,321 square feet of living area. Appellant contends that with this adjustment in square feet of living area the comparables offered by the board of review are not similar to the subject in square feet of living area. Included in the rebuttal evidence is the same plat of survey of the subject property dated 1992 with improvement dimensions which appellant asserts shows their contention of correct square feet of living area of 1,321.

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 parties submitted seven comparable sales properties for the Board's consideration in determining market value of the subject property. The appellant submitted credible evidence, unrebutted by the board of review, that the subject property improvement consisted of 1,321 square feet of living area. Based on the unrebutted evidence offered by the appellant the Board finds that the subject property had 1,321 square feet of living area. In support of their contention of overvaluation in the assessment process the appellant offered three comparable sales properties, two of which had approximately 500 square feet more of living area than the subject property, one of which was 1.5-miles from the subject, and one of which was of a different property classification than the classification for the subject. All of the board of review's suggested comparable sales properties had at least 500 square feet more of living area than the subject property. After considering all the comparable sales properties submitted by the parties the Board finds that the comparable sales properties submitted by the parties lacked sufficient similarities with the subject to allow a thorough analysis to determine if the subject was overvalued in the assessment process. The board of review's notes on appeal and the appellant's residential appeal form, Section V, instruct that when appellant's contention is overvaluation in the assessment process based on comparable sales, "Comparable Sales: Provide at least three recent sales of property comparable to the subject property. Complete the entire grid analysis (except assessment data). Include dates of sale and prices paid. Submit a property record card and/or listing sheet of each sale. (Note: Comparable sales should be similar to the subject property in location, size, design, age, and amenities.) The appellant did not offer any evidence of overvaluation in the assessment for the land of the subject property.

While this Board finds that the board of review failed to provide evidence of not less than three comparable sales properties showing the similarity, proximity, and lack of distinguishing characteristics to the subject, it is ultimately the appellant's burden of showing overvaluation in the assessment process by a preponderance of the evidence. The appellant failed to show by a preponderance of the evidence that the subject's improvement was overvalued in the assessment process, and a reduction in the subject's assessment on this basis 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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