



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

APPELLANT: Marek Guzowski  
DOCKET NO.: 09-25546.001-R-1  
PARCEL NO.: 10-07-103-001-0000

The parties of record before the Property Tax Appeal Board are Marek Guzowski, the appellant, by attorney John P. Fitzgerald of the Fitzgerald Law Group, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$14,358  
IMPR.: \$65,079  
TOTAL: \$79,437**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of frame and masonry construction. The dwelling is approximately 44 years old and contains 3,564 square feet of living area. Features of the home include a full unfinished basement, a fireplace, and a two-car garage. The subject property is classified as a class 2-78 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Glenview, Niles Township, Cook County.<sup>1</sup>

The appellant's appeal is based on unequal treatment in the assessment process. The appellant submitted information on four suggested comparable properties described as dwellings of frame or masonry construction. The appellant did not provide the comparables' story height; however, all of the comparables have the same assigned classification code as the subject. The comparable properties have a different assigned neighborhood code than the subject and are located three or four blocks from the subject. The comparable dwellings are from one to fifty-eight years old and contain from 2,165 to 3,654 square feet of living area. Each comparable has central air conditioning, and three comparables have a fireplace. The appellant did not provide any

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<sup>1</sup> Class 2-78 is a two or more story residence, up to 62 years, 2,001 to 3,800 sq. ft.

information on the comparables' foundations or garages. The comparables have improvement assessments ranging from \$27,835 to \$48,231 or from \$9.58 to \$16.79 per square foot of living area. The subject's improvement assessment is \$65,079 or \$18.26 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$47,900 or \$13.44 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,437 was disclosed. The board of review presented descriptions and assessment information on four suggested comparable properties consisting of two-story dwellings of frame and masonry construction. The comparable properties have the same assigned neighborhood and classification codes as the subject. The dwellings are from 40 to 53 years old and contain from 2,888 to 3,603 square feet of living area. Each comparable has central air conditioning, one to three fireplaces, and a garage. One comparable has a full unfinished basement, and three comparables have partial finished basements. These properties have improvement assessments ranging from \$59,044 to \$70,545 or from \$19.58 to \$21.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

Both parties presented assessment data on a total of eight suggested comparables. The appellant's comparable #3 was considerably newer than the subject, and comparables #1, #2, and #4 had significantly less living area. Additionally, the appellant's comparables had a different assigned neighborhood code than the subject property. Finally, the appellant did not provide any information on the comparables' foundations and garages. Consequently, the Board gave little weight to the appellant's comparables due to these differences and the lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property. The board of review's comparable #4 also had significantly less living area than the subject and likewise received reduced weight. The Board finds the board of review's comparable #1 was most similar to the subject in living area and was very similar in all other

respects. In addition, the board of review's comparables #2 and #3 were very similar to the subject in location, design, exterior construction, age, and foundation and were generally similar in size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$59,044 to \$70,545 or from \$19.58 to \$20.53 per square foot of living area. The subject's improvement assessment of \$65,079 or \$18.26 per square foot of living area falls below the range established by the most similar comparables on a per square foot basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: September 20, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.