



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

APPELLANT: Mark Krajewski  
DOCKET NO.: 17-45995.001-R-1  
PARCEL NO.: 17-06-114-056-1001

The parties of record before the Property Tax Appeal Board are Mark Krajewski, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:** \$ 2,711  
**IMPR.:** \$ 22,465  
**TOTAL:** \$ 25,176

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) after receiving a favorable decision from the Property Tax Appeal Board (the “Board”) in the prior year. The instant appeal challenges the assessment for tax year 2017. The Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Procedural Background**

The Board received the appellant’s appeal on July 2, 2020, wherein the appellant requested a reduction based on the “carry-forward” section of the Property Tax Code (35 ILCS 200/16-185). In Section II of the appeal form, counsel for the appellant: 1) stated that the appellant’s name was Mark Krajewski; 2) stated that the subject is owner-occupied; 3) stated that the sole PIN under appeal was 17-06-114-056-1001; 4) requested that the subject’s assessment be reduced to \$18,500; and 5) certified that “this completed form along with enclosed evidence completes my appeal filing.” The appellant’s brief stated the same information. No evidence was submitted in support of the assertion that the subject is owner-occupied. The appellant also attached a copy of the Board’s decision in docket number 16-40830 (discussed in more detail *infra*). The appellant did not request an extension of time to submit more evidence.

On December 24, 2020, the Board sent a letter to counsel for the appellant stating that the appeal was incomplete and to “Please provide evidence that the subject property is owner-occupied.” Counsel for the appellant was granted 30 days to submit the additional evidence of owner-occupancy.

The appellant’s response included a new appeal form which listed a different appellant, seven additional subject PINs, a new requested assessment, and new evidence. Moreover, the appeal form stated that the subject was not owner-occupied. The new appellant was listed as 1349 S Western Condominium Association, the additional PINs were 17-06-114-056-1002 through -1008, and the new requested assessment was \$15,429. The new evidence included a grid sheet listing PIN -1001 as the subject property and four sale comparables for the new subject PINs -1002, -1004, -1005, and -1006. Each of these four sale comparables were supported by a printout from the MLS. Contrary to the appellant’s new appeal form, the appellant’s new brief lists PIN -1001 as the only subject property and requests a reduction in the subject’s assessment based on the sale comparables listed on the grid sheet. The appellant’s grid sheet also states that PIN -1001 was purchased in August 2013 for \$185,000. This sale is supported by a deed and a settlement statement, both of which list the buyer as MK Western Properties, LLC.

The Board found the appellant’s initial filing to be incomplete as it did not include any evidence that the subject was owner-occupied and granted the appellant 30 days to rectify the incomplete filing. The appellant’s response was to be limited to evidence of owner-occupancy. Instead, the appellant responded with what amounts to a whole new appeal, but in no way whatsoever included evidence that the subject was owner-occupied. On the contrary, the appellant’s new appeal stated that the subject was not owner-occupied, injecting more confusion than clarity. The appellant submitted the new appeal, including new evidence, despite certifying that “this completed form along with enclosed evidence completes my appeal filing” in the first submission, and despite not requesting an extension of time to submit additional evidence. In light of these facts, the Board finds that the appellant’s second submission is unresponsive to the Board’s letter notifying the appellant of the incomplete appeal, and is also not timely submitted as it relates to the inclusion of seven additional PINs as subject PINs. The evidence regarding the sale of the PIN with -1001 was also not timely, as such evidence should have either been submitted in the initial appeal, or should have been submitted after the Board granted an extension of time to submit new evidence (which was not granted because the appellant did not request such an extension). Thus, the Board will disregard that the appellant’s second submission, and proceed to address the evidence and arguments made in the first submission.

### **Findings of Fact**

The subject consists of a condominium unit with a 12.99% ownership interest in the common elements. The property is located in West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Board in 2016 under docket number 16-40830. In that appeal, the Board found that the subject was purchased by a business entity, namely, MK Western Properties, LLC, and rendered a decision lowering the subject’s assessment to \$18,500 based on the purchase price. The appellant requests that the subject’s

assessment for tax year 2016 as determined by the Board be carried forward to the instant tax year of 2017 based on section 16-185 of the Property Tax Code. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$18,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$25,176.

In support of its contention of the correct assessment, the board of review submitted a memorandum, which shows that four units in the subject's building, or 55.21% of ownership, sold from March 2016 to January 2019 for an aggregate price of \$1,269,000. The aggregate sale price was then divided by the percentage of interest of the units sold to arrive at a total market value for the building of \$2,298,496.

### **Conclusion of Law**

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds that the subject is not owner-occupied, based on the Board's decision in docket number 16-40830, wherein the Board found that the subject was purchased by a corporation. Thus, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is owner-occupied. For these reasons, the Board finds that the subject's 2016 assessment cannot be carried forward to the instant tax year of 2017 pursuant to section 16-185 of the Property Tax Code, and that 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. 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.



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Chairman



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Member



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Member



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Member

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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 19, 2021



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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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Mark Krajewski, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602