



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

APPELLANT: Piotr Grzeda  
DOCKET NO.: 19-34697.001-R-1  
PARCEL NO.: 09-24-213-038-0000

The parties of record before the Property Tax Appeal Board are Piotr Grzeda, the appellant, 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:** \$5,153  
**IMPR.:** \$15,824  
**TOTAL:** \$20,977

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The subject property consists of a one-story masonry dwelling with 1,272 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full unfinished basement, central air conditioning, and a two-car garage. The property has a 6,650 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites that range in size from 4,125 to 6,250 square feet of land area and are improved with similar class 2-03 dwellings of masonry or frame and masonry construction. The dwellings range in size from 1,410 to 1,761 square feet of living area and range in age from 61 to 67 years old. The comparables each have a full basement with finished area. Three of the comparables have central air-conditioning. One comparable has a fireplace. Each comparable has a two-car garage. The comparables sold from March 2018 to November 2019 for prices ranging from \$76,000 to \$222,000 or from \$45.37 to \$130.75 per square foot of living area, including land.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$13,556. The requested assessment would reflect a total market value of \$135,560 or \$106.57 per

square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,977. The subject's assessment reflects a market value of \$209,770 or \$164.91 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review noted that 2019 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables which is not responsive to appellant's overvaluation argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 Board finds the only evidence of market value in the record are the four comparable sales submitted by the appellant. The Board gives less weight to appellant's comparable #3 which appears to be an outlier as its sale price is \$99,000 lower than the next lowest sale submitted in this record. The remaining three comparables are similar to the subject in location, age and some features, although each dwelling is slightly larger than the subject and has a finished basement, while the subject's basement is unfinished, suggesting downward adjustments are necessary to make the comparables more similar to the subject. These three comparables sold from March 2018 to November 2019 for prices ranging from \$175,000 to \$222,000 or from \$124.11 to \$130.75, including land. The subject's assessment reflects a market value of \$209,770 or \$164.91 per square foot of living area, including land, which falls within the range of the only comparable sales in this record on an overall basis but above the range on a per square foot basis which is logical given the subject's smaller dwelling size. After considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

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 19, 2021



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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