



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

APPELLANT: Marcin Kocol  
DOCKET NO.: 19-38003.001-R-1  
PARCEL NO.: 04-20-400-033-0000

The parties of record before the Property Tax Appeal Board are Marcin Kocol, 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:** \$30,902  
**IMPR.:** \$45,057  
**TOTAL:** \$75,959

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 2019 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 53-year-old multi-level, single-family dwelling of frame and masonry construction with 2,726 square feet of living area. Features of the home include a partial basement with a recreation room, central air conditioning, a fireplace and a two-car garage. The property has a 26,300 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's asserts overvaluation as the basis for this appeal. In support of the overvaluation argument the appellant submitted evidence disclosing that the subject property was purchased on July 27, 2016, for a price of \$385,000. Section IV- Recent Sale Data of the appeal petition confirmed: the date of sale, sale price, that the parties to the transaction were not related, that the subject was listed for sale by a realtor (Chicagoland Broker Inc) using a licensed agent and was

advertised for sale on the MLS for a period of 28 days, and that the transaction was a contract for deed. In support, the appellant submitted the MLS listing, settlement statement, deed and contract. Appellant did not respond to the question in Section IV asking if the sale was pursuant to a foreclosure action.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,959. The subject's assessment reflects a market value of \$759,590 or \$278.65 per square foot of living area, land included, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four sales comparables that were located within differing subareas and neighborhood codes as the subject. The improvements ranged: in age from 58 to 62 years and in size from 2,134 to 3,183 square feet of living area. They sold from August 2017 to October 2018 for prices ranging from \$283.99 to \$398.78 per square foot of building area, including land. 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 concludes the best evidence of market value to be the board of review's sales comparables #1 through #3. Like the subject property, these comparables have a multi-level, single-family dwelling of frame and masonry construction, a partial basement with a recreation room, central air conditioning, and a two-car garage, with similar living area square footage, and locations in the same city as the subject property.

These comparables sold between August 2017 and October 2018, for amounts ranging from \$283.99 to \$377.00 per square foot of living area, land included in the sale price. The subject property's assessment reflects a market value of \$759,590, land included, or \$278.65 per square foot of living area, which is below the range established by the best comparables in the record. Despite the fact the appellant completed Section IV – Recent Sale Data, the sale was given significantly less weight for two reasons. First, the above comparables were sold much closer in time to the relevant valuation date of January 1, 2019, than the subject, which was sold on July 27, 2016. Second, the subject was sold using a contract for deed. The sales price from this type of transaction is less likely to reflect the fair market value of the subject. Accordingly, the Board determines that the appellant has failed to establish by a preponderance of the evidence that the subject property was overvalued. Based on the evidence, the Board therefore finds that 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: \_\_\_\_\_

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:

December 19, 2023



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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