



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

APPELLANT: Marna Cielak
DOCKET NO.: 21-40008.001-R-1
PARCEL NO.: 03-21-212-027-0000

The parties of record before the Property Tax Appeal Board are Marna Cielak, the appellant, by attorney John P. Brady, of Tully & Associates, LTD., in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$ 4,279
IMPR.: \$26,603
TOTAL: \$30,882

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 2021 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 single-family owner-occupied residence located in Wheeling Township, Cook County.

The appellant contends the subject property was inequitably assessed. In support of this argument, the appellant submitted nine assessment comparables to support the contention the subject property was not uniformly assessed. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the

board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

By postmark date of January 13, 2026, the appellant filed a Motion to Enforce the Rollover Statute as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) with Proof of Service to the Cook County Board of Review by U.S. Postal Service. The motion asserts that the decision established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant argued that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 20-31869.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$30,882. The appellant asserted that the subject property is an owner-occupied dwelling, and the 2020 and 2021 tax years are within the same general assessment period for Wheeling Township.

Pursuant to rule, the board of review did not file a response to the Motion to Enforce the Rollover Statute by the established deadline of February 3, 2026. (86 Ill.Admin.Code §1910.64(d)).

Conclusion of Law

The appellant filed a Motion to Enforce the Rollover Statute pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Property Tax Appeal Board Hereby **Grants** the Motion to Enforce the Rollover Statute. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year shall be carried forward to the 2021 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2020 tax year. The record further indicates that the subject property is an owner-occupied residence and that the 2020 and 2021 tax years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the

Docket No: 21-40008.001-R-1

assessment as established in the Board's prior year's decision plus the application of equalization factor, if any.

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:

May 19, 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

AGENCY

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

APPELLANT

Marna Cielak, by attorney:
John P. Brady
Tully & Associates, LTD.
222 North LaSalle Street
Suite 1925
Chicago, IL 60601

COUNTY

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