



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

APPELLANT: Marcin Kocol  
DOCKET NO.: 21-41167.001-R-1  
PARCEL NO.: 04-20-400-033-0000

The parties of record before the Property Tax Appeal Board (PTAB) 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, PTAB hereby finds *A Reduction* in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$30,902  
**IMPR.:** \$19,098  
**TOTAL:** \$50,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 2,726 square feet building of brick-and-frame construction situated on a 26,300 square feet lot located in Northbrook, Cook County. The 54-year-old structure had two bathrooms, a partial basement, central air conditioning, and a two-car garage.

The appellant contends the assessment in question overstates the subject's market value based on a recent appraisal. To demonstrate overvaluation, the appellant submitted an appraisal opining that the market valued the subject at approximately \$475,000 as of January 1, 2020 using the sales comparison approach. The appraiser relied on three sales from October 2016 to July 2018 within .94 miles of the subject property for purchase prices ranging from \$469,000 to \$509,000, or between \$138.56 and \$206.88 per square foot of living area. The appraiser adjusted the sales prices to account for differences between the selected comparables and the subject. After applying the adjustments, the appraiser determined that the subject's market value was \$475,000.

The county board of review did not timely submit its “Board of Review Notes on Appeal” or any evidence in support of its assessed valuation of the subject property. Rather, the board of review submitted a Motion to Vacate Default explaining that, because of a connection error, the board of review could not upload its substantive evidence to avoid default. The Property Tax Appeal Board considered this motion and voted to deny the motion to vacate the default on August 15, 2023.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in the assessment of the subject for property tax purposes. When market value is the basis of the appeal, the appellant must prove the property’s market value by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 Property Tax Appeal Board (PTAB) finds the appellant submitted sufficient evidence to justify an assessment reduction.

In this record, only the appellant timely submitted evidence of market value. The appellant’s appraiser attested to the appraisal’s compliance with industry standards and included justifications for the adjustments, calculations, and assumptions used in the valuation based on comparable sales. By contrast, the board of review did not submit substantive evidence of the subject’s market value. Due to the age of the appraisal and the included comparable sales, PTAB finds the appellant established the market valued the subject at approximately \$500,000 in 2021. Because the \$67,037 subject assessment reflects a market value that exceeds the value established in this record (when applying the 10% assessment level for class two properties under the Cook County Real Property Assessment Classification Ordinance), PTAB concludes an assessment reduction is warranted. PTAB finds the appellant showed subject assessment overvaluation in 2021 by a preponderance of the evidence and the proper subject assessment for the tax year in question is \$50,000.

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:

March 17, 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

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