



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

APPELLANT: Justyna Geirszewska  
DOCKET NO.: 21-45170.001-R-1  
PARCEL NO.: 20-15-409-008-0000

The parties of record before the Property Tax Appeal Board are Justyna Geirszewska, 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:** \$4,687  
**IMPR.:** \$16,590  
**TOTAL:** \$21,277

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 2-story building of masonry exterior construction with 3,172 square feet of building area. The building is approximately 107 years old. Features include a basement finished with a recreation room, two fireplaces, and a 2-car garage. The property has a 3,750 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 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 assessment neighborhood code as the subject. The parcels range in size from 3,050 to 3,596 square feet of land area and are improved with class 2-11 buildings of masonry exterior construction ranging in size from 2,170 to 2,892 square feet of building area. The buildings range in age from 108 to

113 years old. Each comparable has a basement, one of which is finished with a recreation room, and one or two fireplaces. One comparable has a 2-car garage. The comparables sold from December 2020 to November 2021 for prices ranging from \$105,000 to \$170,000 or from \$40.80 to \$60.24 per square foot of building area, including land. The appellant submitted copies of deeds for these sales, with the documentation for comparable #1 indicating two parcels were included in the sale.<sup>1</sup> Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,277. The subject's assessment reflects a market value of \$212,770 or \$67.08 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located 0.25 of a mile from the subject. The parcels range in size from 3,660 to 3,750 square feet of land area and are improved with 2-story, class 2-11 buildings of masonry exterior construction ranging in size from 2,808 to 3,852 square feet of building area. The buildings range in age from 108 to 113 years old. Each comparable has a basement, one of which is finished with an apartment and one of which is finished with a recreation room. One comparable has two fireplaces and three comparables have a 2-car garage. The comparables sold from July 2019 to July 2021 for prices ranging from \$280,000 to \$430,000 or from \$72.69 to \$153.13 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 record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which was a multiple parcel sale with no information provided on the allocation of the sale price. The Board gives less weight to the appellant's comparables #2 and #4 and the board of review's comparables #1 and #2, due to substantial differences from the subject in building size and/or which sold less proximate in time to the assessment date than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #3 and #4, which sold more proximate in time to the assessment date and are more similar to the subject in building size, age, location, site size, and some features. These comparables sold for prices ranging from \$118,000 to \$430,000 or from \$40.80

---

<sup>1</sup> The appellant did not explain how the purchase price was allocated between the two parcels.

to \$153.13 per square foot of building area, including land. The subject's assessment reflects a market value of \$212,770 or \$67.08 per square foot of building area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment 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: May 20, 2025



\_\_\_\_\_  
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

Justyna Geirszewska, 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