



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

APPELLANT: Krzysztof Rzeszowski  
DOCKET NO.: 21-52188.001-R-1 through 21-52188.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Krzysztof Rzeszowski, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-52188.001-R-1	12-11-102-093-0000	4,692	37,846	\$42,538
21-52188.002-R-1	12-11-102-095-0000	3,060	9,800	\$12,860

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 two parcels of land totaling 3,876 square-feet and improved with a 37-year-old, 2-story, masonry, multi-family dwelling, containing 3,136 square feet of living area. The property is located in Chicago, Jefferson Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on four comparable properties that sold between November of 2019 and December of 2020 for prices ranging from \$129.46 to \$167.00 per square foot of living area, including land. Each of the comparable sales properties were improved with a multi-family dwelling of masonry construction and contained between 3,024 and 3,785 square feet of living area.

In support of its assessment inequity argument, appellant submitted information on four suggested equity comparables. They were each improved with a multi-family dwelling of masonry construction. They ranged in size between 3,130 and 3,933 square feet of living area and in improvement assessment between \$10.79 and \$14.11 per square foot of living area.

Appellant also included a copy of the board of review's written decision reflecting a final assessment for the subject property of \$42,538 (12-11-102-093-0000) and \$12,868 (12-11-102-095-0000). Based on this evidence, appellant requested a reduction in the subject's assessment to \$34,482 (12-11-102-093-0000) and \$10,774 (12-11-102-095-0000).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for one parcel. The subject has a total assessment of \$55,398 or \$15.19 per square foot of living area. The subject's total assessment reflects a market value of \$553,980, or \$176.65 per square foot of living area, including land, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted four comparable properties. Each of the comparable properties were improved with a 2-story, multi-family dwelling of either frame or masonry construction. They ranged in size between 2,865 and 3,080 square feet of living area and in assessment between \$13.91 and \$18.00 per square foot of living area. The board of review's comparables sold between July of 2018 and November of 2021 for prices ranging from \$181.82 to \$236.11 per square foot of living area, including land.

### **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 appellant *did not* meet this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of market value to be *the appellant's sales comparables #1, #2, and #3 and the board of review's comparable #3*. These properties sold between November of 2019 and October of 2021 for prices ranging from \$139.33 to \$188.31 per square foot of living area, including land. The subject's current assessment of \$176.65 per square foot of living area reflects a market value within the market value established by the best comparables in this record. After considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment *is* supported and a reduction in the subject's assessment *is not* justified. Based on this record, the Board finds appellant *has not* proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment *is not* warranted.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments

for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *appellant's comparables #2 and #4* and the *board of review's comparables #3 and #4*. These comparables were either identical or most similar to the subject property in living area square footage. All of the comparables submitted by both parties were close in proximity to the subject property and of construction and age similar to the subject property. Lesser weight was given to the comparables with the greatest differences in living area square footage in comparison to the subject property. The best comparables had improvement assessments that ranged from \$11.39 to \$15.58 per square foot of living area. The subject's improvement assessment of \$15.19 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: \_\_\_\_\_

February 18, 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

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