



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

APPELLANT: Marcin Wisniowski
DOCKET NO.: 22-22893.001-R-1
PARCEL NO.: 06-08-404-011-0000

The parties of record before the Property Tax Appeal Board are Marcin Wisniowski, 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: \$11,216
IMPR.: \$32,783
TOTAL: \$43,999

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 2022 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 two-story dwelling of frame exterior construction with 3,513 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full basement with finished area, central air conditioning, 2½ bathrooms, a fireplace and a three-car garage. The property has a 17,256 square foot site and is located in Hoffman Estates, Hanover Township, Cook County. The subject is classified as a class 2-78 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 in the same neighborhood code as the subject and within 1.2-miles from the subject. The parcels range in size from 15,637 to 19,910 square feet of land area which have been improved with class 2-78 two-story dwellings of frame exterior construction. The homes are 19 to 24 years old and contain either 3,505 or 3,513

square feet of living area. Each comparable has a full basement, two of which are finished, central air conditioning, 2½ or 3½ bathrooms, two fireplaces, and either a two-car garage or a three-car garage. The comparables sold from September 2020 to February 2021 for prices ranging from \$365,000 to \$425,000 or from \$103.90 to \$120.98 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$39,898.

The board of review submitted its "Board of Review Notes on Appeal." The appellant supplied a copy of the final decision disclosing the total assessment for the subject of \$43,999. The subject's assessment reflects a market value of \$439,990 or \$125.25 per square foot of living 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 properties located in the subject's neighborhood code. The comparables have sites ranging in size from 10,120 to 13,256 square feet of land area which are improved with class 2-78 two-story dwellings of frame exterior construction. The homes are from 21 to 27 years old and range in size from 3,250 to 3,774 square feet of living area. Features include a full or partial basement one of which has finished area. Three homes have central air conditioning. Each home has either 2½ or 3½ bathrooms, a fireplace, and either a two-car or a three-car garage. The comparables sold from February 2021 to June 2021 for prices ranging from \$460,000 to \$567,501 or from \$127.19 to \$174.62 per square foot of living 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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3 and #4, each of which sold in 2020, dates more remote in time to the lien date at issue herein of January 1, 2022 and thus, less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be appellant's comparable sale #1 along with the board of review comparable sales, which are each similar to the subject in location, classification, design, age, foundation type and several features. These best comparables necessitate adjustments for their differences in parcel sizes, dwelling size, bathroom count, fireplace count and/or garage capacity when compared to the subject. These comparables sold from February 2021 to June 2021 for prices ranging from \$410,000 to \$567,501 or from \$116.71

to \$174.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$439,990 or \$125.25 per square foot of living 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 when compared to 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

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: _____

July 15, 2025

Clerk of the Property Tax Appeal Board

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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