



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

APPELLANT: Bartosz Rolski
DOCKET NO.: 22-29653.001-R-1
PARCEL NO.: 08-13-208-019-0000

The parties of record before the Property Tax Appeal Board are Bartosz Rolski, 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: \$8,712
IMPR.: \$23,288
TOTAL: \$32,000

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 multi-level dwelling¹ of frame and masonry exterior construction with 1,244 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a basement with finished area² and a 1-car garage. The property has an 8,712 square foot site and is located in Mount Prospect, Elk Grove Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ regarding the subject's design. The Board finds the best evidence of design is the board of review's description of a multi-level dwelling that is supported by its class 2-34 classification and photograph submitted by the board of review.

² The Board finds the best evidence of basement finish is found in the board of review's evidence as the appellant did not report in Section III of the appeal petition whether or not the subject has finished basement area.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on May 8, 2020 for a price of \$235,100. The appellant completed Section IV of the appeal petition disclosing the parties to the sale were not related, the property sold using a realtor and was advertised for sale through the Multiple Listing Service for 5 days, the sale was not due to foreclosure, and the sale was by contract for deed. In support of the sale, the appellant submitted copies of a settlement statement indicating payment of loan charges to Quicken Loans LLC and payment of realtors' commissions, a listing sheet, a Residential Real Estate Contract dated April 5, 2020 providing for a closing before May 15, 2020 with possession at closing, a loan pre-approval letter, personal property addendum, and various statutory disclosures. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,000. The subject's assessment reflects a market value of \$320,000 or \$257.23 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located on the same block or 0.25 of a mile from the subject. The comparables have 8,250 or 8,712 square foot sites that are improved with multi-level, class 2-34 homes of masonry or frame and masonry exterior construction ranging in size from 1,235 to 1,368 square feet of living area. The dwellings range in age from 56 to 63 years old. Each home has a basement with finished area and a 1-car or a 2-car garage. Three homes have central air conditioning and one home has a fireplace. The comparables sold from May 2019 to September 2021 for prices ranging from \$362,000 to \$445,000 or from \$277.12 to \$360.32 per square foot of living area, including land. 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 evidence of a May 2020 sale of the subject and four comparable sales for the Board's consideration. The Board gave less weight to the subject's sale and to the board of review's comparable #1, due to the fact these sales occurred less proximate in time to the assessment date at issue than the other sales in this record. The Board also gave less weight to the board of review's comparable #3, which lacks central air conditioning that is a feature of the subject.

The Board finds the best evidence of market value in the record to be the board of review's comparables #2 and #4, which sold more proximate in time to the assessment date and are

similar to the subject in dwelling size, age, location, site size, and most features. These comparables sold for prices of \$379,099 and \$395,000 or \$277.12 and \$317.52 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$320,000 or \$257.23 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is reflective of market value 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: _____

June 17, 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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