



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

APPELLANT: Wioleta Golebiewska  
DOCKET NO.: 22-33556.001-R-1  
PARCEL NO.: 13-09-318-043-1005

The parties of record before the Property Tax Appeal Board are Wioleta Golebiewska, the appellant(s), by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$2,197  
**IMPR.:** \$18,803  
**TOTAL:** \$21,000

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 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 single condominium unit, with an 11.96% ownership interest in the common elements. The subject property is located in Chicago, Jefferson Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation and contention of law. In support of this argument, appellant submitted an appraisal completed by Gary Nusinow, which estimated the subject's market value at \$210,000 for the lien year at issue in the instant appeal. The appraiser utilized the sales comparison approach based on six comparable properties and determined the market value for the subject property after adjustments. In its brief, appellant reiterates and provides its explanation of the appraiser's report and analysis. Appellant also submitted a copy of the board of review's decision letter reflecting its assessment for the subject property at \$23,999. In

Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, appellant requests the subject property's assessment not to exceed \$21,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,999. The subject's assessment reflects a market value of \$239,990, including land, when applying the level of assessments 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 its "Condominium Analysis for 2021" listing assessment values for each PIN located in the building, including the subject property. In support of its contention of the correct assessment, the board of review submitted its Assessment Analysis based on sales information on two condominium units located within the same building as the subject property. Based on a total percentage of interest of units sold of 22.13%, the board of review calculated a full market value for the condominium building of \$2,905,556 and a full market value for the subject property of \$252,609.

In rebuttal, appellant submitted a letter stating that the subject property is owner-occupied and in the same general assessment cycle as the 2021 appeal of the subject property's valuation assessment. Appellant submitted a copy of the Board's Final Administrative Decision reflecting the subject property's assessment was reduced to \$21,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$21,000 to reflect the prior year's valuation assessment decision.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Board for tax year 2021 should be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. When a contention of law is raised, the burden of proof is a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the assessment as established by the Board for tax year 2021 should be carried forward to the instant tax year as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's-length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds that it issued a decision lowering the subject's assessment for tax year 2021 (86 Ill.Admin.Code §1910.90(i)), and tax year 2021 and the instant tax year of 2022 are in the same general assessment period for Jefferson Township. The Board further finds

that the subject is owner-occupied based on the appellant's statement in Section II of the appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction after the Board's 2021 decision, or that the Board's 2021 decision was reversed or modified upon review. For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's assessment should be carried forward, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's 2021 decision.

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.



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Chairman



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Member



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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 17, 2026



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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

Wioleta Golebiewska, by attorney:  
Scott Shudnow  
Shudnow & Shudnow, Ltd.  
77 West Washington Street  
Suite 1620  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602