



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

APPELLANT: William Nakulski
DOCKET NO.: 22-40022.001-R-1
PARCEL NO.: 09-13-307-018-0000

The parties of record before the Property Tax Appeal Board are William Nakulski, 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:

LAND: \$8,630
IMPR.: \$28,520
TOTAL: \$37,150

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 consists of a multi-level dwelling of masonry construction containing approximately 1,477 square feet of living area. The dwelling is approximately 61 years old. Features include a partial basement with a finished recreation room, central air conditioning, and a two-car garage. Appellant reports that the subject is not owner occupied. The property is situated on a 7,504-square-foot site located in Morton Grove, within Maine Township, Cook County, Illinois. Pursuant to the Cook County Real Property Assessment Classification Ordinance, the subject property is classified as a Class 2-34 residential property.

The appellant asserts that the subject property is overvalued. In support of this contention, the appellant submitted data on four comparable sales properties, each exhibiting varying degrees of similarity to the subject. The appellant states that all selected comparable properties are located within the same neighborhood code as the subject property; however, although the PTAB

comparable property grid requires reporting the proximity of each comparable to the subject, the appellant indicated that the precise distances were unknown.¹

The comparable properties are Class 2-34 single-family residences of masonry construction, containing between 1,378 and 1,476 square feet of living area. These properties sold between 2020 and December 2021 for prices ranging from \$320,000 to \$357,000, or approximately \$232.22 to \$250.00 per square foot of living area, inclusive of land. The appellant also reported that the subject property was sold on November 1, 2023, for \$371,500.

Based upon the foregoing evidence, the appellant requests that the subject property assessment be reduced to \$35,055.

The Board of Review submitted its Notes on Appeal, reporting an assessment of \$37,151 for the subject property. This assessment reflects an implied market value of \$371,510, or \$251.53 per square foot of living area, land included, when applying the 10 percent level of assessment for Class 2 property.

In support of the correctness of the assessment, the Board of Review provided information on four comparable sales that exhibit varying degrees of similarity to the subject. All four comparable properties are located within the same neighborhood code as the subject property. Three of these comparable properties are situated within approximately one-quarter mile of the subject and lie within the same subarea. The comparable dwellings are described as multi-level Class 2-34 single-family residences with partial basements and finished recreation rooms. They range in age from 55 to 60 years and contain between 1,285 and 1,728 square feet of living area. These properties sold between 2019 and 2022 for prices ranging from \$280.67 to \$298.41 per square foot of living area, land included.

The Board of Review also noted that the subject property sold in 2019 for \$445,000, or \$301.29 per square foot of living area, land included. The Board argued that the submitted comparable properties demonstrate an average value of approximately \$285.00 per square foot of living area, land included, which supports a current market value estimate for the subject of approximately \$371,000, or \$251.18 per square foot of living area, land included.

Based on the submitted evidence, the Board of Review contends that the subject property's current assessment is equitable and falls within the range established by comparable properties. Accordingly, the Board requests confirmation of the subject's existing assessment.

Conclusions of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e);

¹ Appellant listed the proximity of the comparable properties to the subject as "N/A".

Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

As a threshold matter, the Board reiterates that its review is confined to the grounds expressly set forth in the appellant's petition. In Section 2d of the petition, the appellant identified comparable sales as the sole basis for this appeal. Pursuant to Section 180 of the Property Tax Code (35 ILCS 200/16-180), "each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." In adherence to this statutory limitation, the Board determines that the evidence concerning the subject property's sales in 2019 and 2023, as submitted by both parties, does not fall within the scope of the stated basis of the appeal and, accordingly, shall not be considered.

The parties submitted a total of eight Class 2-34 comparable sales for review. The Board has examined all the submitted comparable properties and assigns greater weight to those properties that are more proximate in location and more similar in size, age, and physical characteristics to the subject property.

The Board observes that the appellant failed to disclose the proximity of its comparable properties, designating the distance for each as "N/A." Although these properties are not excluded from consideration, the appellant merely asserted that they are located within the City of Morton Grove and within the same neighborhood code as the subject property. Nevertheless, the PTAB comparable property grid expressly requires the disclosure of each comparable properties proximity to the subject, yet the appellant reported that the precise distances were unknown. The absence of distance or neighborhood-level proximity data materially impedes the Board's ability to determine whether the comparable properties are situated within market areas that reflect conditions analogous to those of the subject. Proximity is a critical determinant of comparability, as properties located at greater distances may be subject to differing neighborhood influences, market dynamics, or economic conditions. Consequently, the Board accords diminished weight to those comparable properties for which proximity information has not been supplied. Consequently, the Board accords diminished weight to those comparable properties for which proximity information has not been supplied.

The Board finds that the most persuasive evidence of the subject property's market value consists of the appellant's Comparable properties Nos. 1 and 2, together with Comparable properties Nos. 2 and 3 submitted by the Board of Review. Like the subject, these properties are multi-level Class 2-34 single-family masonry dwellings with partial basements, garages, and living areas comparable in size to the subject. All are located within the same neighborhood code and are in the same municipality as the subject. The Board of reviews comparable properties are located within a one-quarter-mile radius of the subject, providing reliable indicators of market value.

These properties sold between 2021 and 2022 for prices ranging from \$240.51 to \$298.41 per square foot of living area, including land. The subject's current assessment reflects an implied market value of \$371,000, or \$251.18 per square foot, which falls within the range established by the most comparable properties.

Based on the totality of the evidence, and after making appropriate qualitative considerations for material differences between the subject and the most similar comparable properties, the Board concludes that the appellant has failed to demonstrate by a preponderance of the evidence that the subject property is overvalued. Accordingly, no reduction in the subject's assessment is warranted.

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 16, 2026



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

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