



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

APPELLANT: Joanna Kupiec & Piotr Marszalek
DOCKET NO.: 22-40158.001-R-1
PARCEL NO.: 09-18-307-022-0000

The parties of record before the Property Tax Appeal Board are Joanna Kupiec & Piotr Marszalek, 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: \$6,750
IMPR.: \$27,822
TOTAL: \$34,572

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 is a 58-year-old, multi-level, single-family dwelling of frame and masonry construction containing 1,251 square feet of living area. The parcel consists of a 7,500-square-foot site located in Des Plaines, within Maine Township, Cook County. Features of the dwelling include a partial basement with a formal recreation room, central air conditioning, and a two-car garage. The subject property is classified as a Class 2-34 residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts that the subject property is overvalued. In support of this contention, the appellant submitted data for four comparable sales properties, each exhibiting varying degrees of similarity to the subject. The appellant states that all selected comparables are located within the

same neighborhood code as the subject property; however, the precise distance of each comparable from the subject was reported as unknown¹.

The comparable properties are described as Class 2-34 single-family residences of frame and masonry construction, containing between 1,251 and 1,273 square feet of living area. These properties sold between January 2019 and December 2020 for prices ranging from \$262,000 to \$300,000, or approximately \$209.43 to \$235.66 per square foot of living area, inclusive of land.

Based upon the foregoing evidence, the appellant requests that the subject property's assessment be reduced to \$28,441.

The board of review submitted its Notes on Appeal, reporting a assessment of \$34,572 for the which represents a market value is \$345,720, or \$276.35 per square foot of living area, land included, when applying the 10% level of assessment for Class 2 property.

In support of its position regarding the correctness of the assessment, the board of review submitted information on four comparable sales properties that exhibit varying degrees of similarity to the subject. The four comparables relied upon by the board are located within the same neighborhood code as the subject property and three of the properties were located within a ¼ mile radius of the subject and one was located within a block of the subject. . The comparable dwellings are described as multi-level Class 2-34 single-family residences, ranging in age from 55 to 60 years and containing between 1,251 and 1,273 square feet of living area. These properties sold in 2022 for prices ranging from \$302.44 to \$337.78 per square foot of living area, including land.

The board of review contends that these comparables demonstrate that the subject's current assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the board of review 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); 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.

The parties submitted a total of eight Class 2-34 comparable sales for consideration. The Board has reviewed all of the submitted comparables and assigns greater weight to those properties that

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

are more proximate in location and more similar in size, age, and physical characteristics to the subject property.

The Board notes that the appellant did not disclose the proximity of the submitted comparables, instead listing the distance as “N/A.” While these comparables may still be taken under consideration, the absence of proximity data significantly impairs the Board’s ability to determine whether those properties are situated within similar market conditions. Proximity is a critical factor in evaluating comparability, as properties located farther from the subject may be influenced by different neighborhood characteristics, demand patterns, or economic conditions. For this reason, reduced weight is assigned to comparables that lack disclosed proximity information.

The Board finds that the most persuasive evidence of the subject property’s market value consists of the appellant’s Comparable No. 1 and all the comparable properties submitted by the Board of Review. Like the subject, these properties are multi-level, Class 2-34, single-family frame and masonry dwellings with full basements, garages, and living areas similar in size to the subject. All are located within the same neighborhood code, and the Board of Review’s comparables are located either within one block or within a one-quarter-mile radius of the subject property, thereby providing reliable market evidence.

These properties sold between August 2018 and December 2020 for prices ranging from \$209.43 to \$337.78 per square foot of living area, including land. The subject’s current assessment reflects an implied market value of \$345,720, or \$276.35 per square foot, which falls within the range established by the most comparable properties.

Based on the totality of the record, and after considering appropriate adjustments for material differences between the subject property and the most comparable properties, the Board concludes that the appellant has not demonstrated by a preponderance of the evidence that the subject property is overvalued. Accordingly, a reduction in the subject’s assessment is not 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:

May 19, 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

AGENCY

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Joanna Kupiec & Piotr Marszalek, by attorney:

George N. Reveliotis

Reveliotis Law, P.C.

1030 Higgins Road

Suite 101

Park Ridge, IL 60068

COUNTY

Cook County Board of Review

Docket No: 22-40158.001-R-1

County Building, Room 601

118 North Clark Street

Chicago, IL 60602