



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

APPELLANT: Gregory Szejkowski
DOCKET NO.: 22-44813.001-R-1
PARCEL NO.: 13-19-111-029-0000

The parties of record before the Property Tax Appeal Board are Gregory Szejkowski, 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: \$13,334
IMPR.: \$22,941
TOTAL: \$36,275

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 2-story multi-family building of masonry exterior construction with 2,206 square feet of gross building area. The building is approximately 94 years old. Features of the building include a full basement with finished area, 3 bathrooms and a 2-car garage.¹ The property has a 4,762 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity

¹ The parties differ regarding the description of the subject property. The Board finds the best description of the subject property was found in the property characteristics printout from the Cook County Assessor's Office provided by the appellant.

comparables that are located within the same assessment neighborhood code as the subject and within 0.4 of a mile from the subject. The appellant's evidence includes property characteristics printouts from the Cook County Assessor's Office which were analyzed to verify/update data for the comparables in the Section V grid analysis. The comparables consist of class 2-11, 1½-story or 2-story multi-family buildings of frame exterior construction ranging in size from 2,113 to 2,304 square feet of gross building area. The buildings are from 97 to 117 years old. Three comparables have full basements with finished area, and one comparable has a concrete slab foundation. Each comparable has 2 or 2½ bathrooms and a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$10,123 to \$13,626 or from \$4.70 to \$5.94 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$12,199 or \$5.53 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$36,275. The subject property has an improvement assessment of \$22,941 or \$10.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and approximately ¼ of a mile from the subject. The comparables consist of class 2-11, 2-story multi-family buildings of frame or masonry exterior construction ranging in size from 1,566 to 2,592 square feet of gross building area. The buildings are from 92 to 113 years old. The comparables have full unfinished basements, 2 or 3 bathrooms, and a 1-car or 2-car garage. Three comparables each have central air conditioning. The board of review indicated "yes" in the grid analysis that comparable #2 has other improvements but did not provide a description of the improvements. The comparables have improvement assessments that range from \$16,320 to \$27,320 or from \$10.42 to \$12.44 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 eight comparables for the Board's consideration. The Board has given less weight to the appellant's comparable #3 due to its dissimilar design and foundation type when compared to the subject. The Board has also given less weight to the board of review comparables #1, #2, and #3 which differ from the subject in building size.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which are relatively similar to the subject in location, design, age, building size, and have varying degrees of similarity to the subject in other features. These four comparables have improvement assessments that range from \$11,767 to \$25,584 or from \$5.57 to \$10.75 per square foot of gross building area. The subject's improvement assessment of \$22,941 or \$10.40 per square foot of gross building area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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: July 15, 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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