



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

APPELLANT: Angeline Niewiarowski
DOCKET NO.: 22-44817.001-R-1
PARCEL NO.: 12-11-109-007-0000

The parties of record before the Property Tax Appeal Board are Angeline Niewiarowski, 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: \$10,936
IMPR.: \$37,270
TOTAL: \$48,206

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 3,070 square feet of gross building area. The building is approximately 56 years old. Features of the building include a full basement, 2 full and 2 half bathrooms¹ and a 2-car garage. The property has a 5,468 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's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 29, 2022 for a price of \$375,000. In Section IV of the Residential Appeal petition, the appellant also reported the property was sold by Mary Ann Blanchfield, the parties to the transaction were not related, the

¹ The board of review disclosed the subject has 2 full and 2 half bathrooms, which was not refuted by the appellant.

property was not sold through a foreclosure action or using a contract for deed, and also indicated the property was advertised for sale through multiple listing; however, "NA" was entered in the appeal petition regarding the identity of who sold the property and the period of time the property had been advertised for sale. The appellant submitted signed copies of the settlement statement, warranty deed, bill of sale, and real estate contract associated with the sale of subject property affirming the sale date and sale price of the subject property by Mary Ann Blanchfield (owner/seller) to Robert and Angeline Niewiarowski (buyers). However, the settlement statement did not include the distribution of any real estate commissions related to the sale's transaction. 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 \$48,206. The subject's assessment reflects a market value of \$482,060 or \$157.02 per square foot of building area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The board of review also stated that "THE SALE IS NOT LISTED ON MLS."

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood as the subject and within the subject's subarea and/or block or ¼ of a mile from the subject. The parcels range in size from 4,801 to 6,211 square feet of land area and are improved with class 2-11, 2-story multi-family buildings of frame or masonry exterior construction ranging in size from 2,865 to 3,024 square feet of gross building area. The buildings are 35 to 56 years old. Each building has a full basement with three having finished area, 2 to 4 full bathrooms and from a 1-car to a 2½-car garage. Two comparables have 1 or 2 half bathrooms, and one comparable has central air conditioning. The comparables sold from February 2021 to November 2022 for prices ranging from \$505,000 to \$680,000 or from \$167.00 to \$236.11 per square foot of gross building area, land included. In the grid analysis the board of review disclosed the subject sold on August 2, 2022 for price of \$375,000 or \$122.15 per square foot of gross building area, land included. Based on this evidence 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 regarding the July 2022 sale of the subject property and four comparable sales presented by the board of review for the Board's consideration. The Board has given little weight to the sale of the subject property on July 29, 2022 for a purchase price of \$375,000. In this regard, the Board recognizes that the Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to

buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428 (1970). In addition, Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

The Property Tax Appeal Board finds the subject's sale does not meet at least one of the fundamental requirements to be considered an arm's-length transaction reflective of fair cash value. The Board finds the parties evidence is contradictory as to whether the subject property was actually advertised for sale, which is a key element of an arms-length transaction. The appellant indicated in Section IV of the residential appeal petition that the subject property was advertised for sale through multiple listing, but did not provide a copy of the multiple listing and did not disclose in the petition who sold the property and the period of time it was exposed for sale to the market. In addition, the settlement statement provided by the appellant did not show the payment of any real estate commissions, and the appellant did not refute or provide a rebuttal to the board of review's statement that "THE SALE IS NOT LISTED ON MLS." Therefore, the subject's sale price has been given less weight by the Board and is not considered indicative of fair market value for the subject property. The Board has also given less weight to the board of review sales #2 and #4 due to the buildings' significantly newer ages and/or presence of central air conditioning when compared to the subject.

The Board finds the best evidence of market value in the record to be the board of review sales #1 and #3 which occurred proximate in time to the January 1, 2022 assessment date at issue. Furthermore, these two comparables are relatively similar to the subject in location, building size, age and most features. These two comparables sold in November 2021 and November 2022 for prices of \$550,000 and \$680,000 or \$181.88 and \$236.11 per square foot of building area, including land. The subject's assessment reflects a market value of \$482,060 or \$157.02 per square foot of building area, including land, which falls below the two best comparable sales in this record. Based on this record, the Board finds the subject is not overvalued 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: _____

August 19, 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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