



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

APPELLANT: Gregory Szejkowski  
DOCKET NO.: 22-44820.001-R-1  
PARCEL NO.: 13-23-328-010-0000

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:** \$13,860  
**IMPR.:** \$35,581  
**TOTAL:** \$49,441

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 1.5-story multi-family building of masonry exterior construction with 3,051 square feet of gross building area. The building is approximately 113 years old. Features include a full basement, central air conditioning and a 2-car garage. The property has a 3,960 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 November 22, 2019 for a price of \$272,000. In Section IV of the Residential Appeal petition, the appellant also disclosed the sellers to be the Estate of Zofia Zaprzalka, the parties to the transaction were not related, the property was not sold through a foreclosure action or using a contract for deed, and the property

was advertised for sale through multiple listing; but entered “NA” in the appeal petition regarding who sold the property and the period of time the property was advertised for sale. The appellant submitted signed copies of the deed in trust and the settlement statement disclosing a real estate commission was paid to American Realty Assoc. Based on the 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.” 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 \$49,441. The subject's assessment reflects a market value of \$494,410 or \$162.05 per square foot of living area, land included, when applying the level of assessment 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 information on four comparable sales located in subject’s same assessment neighborhood code and approximately ¼ of a mile from the subject property. The parcels have 3,750 square feet of land area and are improved with 2-story, class 2-11 buildings of masonry exterior construction ranging in size from 2,818 to 3,122 square feet of gross building area. The buildings are 107 to 118 years old. Three comparables have full basements with an apartment, and one comparable has a slab foundation. One comparable has central air conditioning, and three comparables each have a 2-car garage. The comparables sold from March 2019 to April 2022 for prices ranging from \$625,000 to \$760,000 or from \$205.61 to \$257.98 per square foot of gross building area, including land.

The board of review included a notation, without documentary evidence, stating the “Attorney is appealing on subject’s 2019 sale for \$272,000, which was not conducted at arms length [sic]. The subject was vacant at the time and sold in a cash sale. Sale was below market value based upon four comparable sales in the ¼ mile radius, within 200sqft in size, and ten years of age.” Based on this evidence the board of review requested the subject’s assessment be sustained.

### **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 appellant submitted data related to the purchase of the subject property and the board of review submitted four suggested comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board gave little weight to the November 2019 sale of the subject property and the March 2019 and May 2020 sales of the board of review comparables #1 and #3 that occurred more than 19 months prior to the January 1, 2022 assessment date at issue for this appeal.

The Board finds the best evidence of market value in the record to be the board of review's comparables #2 and #4, which sold more proximate in time to the assessment date than the other sales in this record. These two comparables are relatively similar to the subject in location, site size, design, building size, and age, except adjustments are required to one of the comparables for lack of basement, central air conditioning and garage amenity, which are features of the subject. These two comparables sold in August 2021 and April 2022 for prices of \$625,000 and \$760,000 or \$221.79 and \$257.98 per square foot of gross building area, including land, respectively. The subject's assessment reflects a market value of \$494,410 or \$162.05 per square foot of gross building area, including land, which is 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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