



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

APPELLANT: Robert Piechnik  
DOCKET NO.: 23-33905.001-R-1 through 23-33905.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Piechnik, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-33905.001-R-1	29-25-408-018-0000	3,366	2,534	\$5,900
23-33905.002-R-1	29-25-408-021-0000	3,366	0	\$3,366

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 2023 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 two parcels of land improved with an 81-year-old, one-story, frame, single-family dwelling containing 653 square feet of living area. The property is located in Lansing, Thornton Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, appellant submitted copies of the multiple listing service advertisement (MLS), settlement statement, sales contract, and warranty deed which disclosed the subject was purchased on February 18, 2020 for \$74,900 or \$114.70 per square foot of living area. The appellant's original petition discloses that the transfer was between related parties, that the property was sold with involvement of a realtor, it was advertised on the multiple listing for 7 days, and that the property was sold due to a foreclosure. The settlement statement included a realtor commission. After the

Board informed the appellant of missing documentation, the appellant's second petition disclosed the transfer was not between family members or related corporations.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for one parcel. The subject total assessment is \$9,266 which reflects a market value of \$92,660 or \$141.90 per square foot of living area using the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the current assessment, the board of review submitted three comparables with sales data on one. These comparables are described as one-story, frame, single-family dwellings. They range in age from 82 to 83 years and in size from 560 to 752 square feet of building area. Comparable #3 sold in November 2021 for \$150,000 or \$267.86 per square foot of building area.

### **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 Illinois Supreme Court 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)

Illinois Courts has stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4<sup>th</sup> Dist. 1988). Although the appellant's evidence may suggest the subject's transaction was between a willing, knowledgeable buyer and seller, and that the property was listed on the open market, the Board finds the evidence calls into question the relationship of the parties and whether the transaction was truly advertised for sale on the open market. The MLS discloses the subject was listed on the open market on January 12, 2020 with a listing recorded date of January 14, 2020 and the property was removed from the market on January 18, 2020. However, the sales contract was signed by the appellant on January 15, 2020. This contract sells the property in as in condition with the broker representing both parties. Also, the settlement contract lists third party funds included in the transaction. Without further explanation from the appellant of these issues/discrepancies the Board gives little weight to the sale and questions whether it was indicative of fair market value. The Board further finds the board of review submitted a sale and that the subject's sale price was over 55% below this

value. In contrast, the subject's assessment reflects a market value that is more than 50% of the sale price of the comparable submitted by the board of review. Therefore, the Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued, and a reduction based on market value 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:

March 17, 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

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