



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

APPELLANT: Maciej Kochanczyk  
DOCKET NO.: 23-49033.001-R-1  
PARCEL NO.: 15-07-303-050-0000

The parties of record before the Property Tax Appeal Board are Maciej Kochanczyk, 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 **A Reduction** 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:** \$4,812  
**IMPR.:** \$13,395  
**TOTAL:** \$18,207

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 a 1-story dwelling of masonry exterior construction with 867 square feet of living area. The dwelling is 95 years old. Features of the home include a full basement, a fireplace, and a 2-car garage. The property has an 8,750 square foot site and is located in Berkeley, Proviso Township, Cook County. The subject is classified as a class 2-02 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 the appellant submitted information on four comparable sales located within the subject's assessment neighborhood and within .29 of a mile of the subject. The comparables consist of 1-story class 2-02 dwellings of frame or masonry exterior construction ranging in size from 807 to 961 square feet of living area. The homes range in age from 66 to 74 years old. Each dwelling has a fireplace and a 1.5-car or 2-car garage. Two comparables have central air conditioning,

two comparables each have a full basement, and two comparables each have either a crawl-space or concrete slab foundation. The parcels range in size from 5,312 to 6,250 square feet of land area. The comparables sold from August 2022 to April 2023 for prices ranging from \$131,000 to \$215,000 or from \$138.04 to \$223.96 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$17,256, for an estimated market value of \$172,560 or \$199.03 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,285. The subject's assessment reflects a market value of \$212,850 or \$245.50 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood, two of which are within .25 of a mile of the subject. Comparable #1 is the same property as the appellant's comparable #2. The comparables consist of 1-story class 2-02 dwellings of masonry exterior construction ranging in size from 775 to 961 square feet of living area. The dwellings range in age from 67 to 108 years old. Each dwelling has a full basement with two having finished area and a 1-car, 1.5-car, or 2-car garage. Three comparables have central air conditioning. The parcels range in size from 5,440 to 6,650 square feet of land area. The comparables sold from January 2021 to September 2022 for prices ranging from \$205,000 to \$285,000 or from \$218.52 to \$312.16 per square foot of living area, including land. The board of review reported that the subject is in poor condition. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seven comparable sales to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board gives less weight to the appellant's comparables #3 and #4, which differ from the subject in foundation. The Board also gives reduced weight to the board of review's comparables #2 and #3, which sold less proximate to the January 1, 2023 assessment date at issue.

The Board finds the parties' remaining comparables sold proximate to the assessment date at issue and are similar to the subject in dwelling size and some features. These comparables sold from August to October 2022 for prices ranging from \$210,000 to \$285,000 or from \$218.52 to \$312.16 per square foot of living area, including land. The subject's assessment reflects a market

value of \$212,850 or \$245.50 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. However, after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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:

April 21, 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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