



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

APPELLANT: Grezgorz Janowiak
DOCKET NO.: 23-54011.001-R-1
PARCEL NO.: 24-17-201-044-0000

The parties of record before the Property Tax Appeal Board are Grezgorz Janowiak, 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: \$5,869
IMPR.: \$45,024
TOTAL: \$50,893

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 2-story, multi-family building of masonry exterior construction with 4,384 square feet of gross building area. The building is approximately 51 years old. Features include a full basement and 4 full bathrooms. The property has a 6,345 square foot site and is located in Oak Lawn, Worth 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the subject's assessment neighborhood and within 0.15 of a mile from the subject property. The comparables have sites that range in size from 8,385 to 9,675 square feet of land area. The properties are improved with three-story or higher, class 2-11 buildings of masonry exterior construction ranging in size from

5,940 to 7,068 square feet of gross building area. The buildings range in age from 43 to 45 years old. Each comparable has a full basement, three of which have finished area, six full bathrooms, and one or two half bathrooms. The comparable properties sold from March 2022 to September 2022 for prices ranging from \$580,000 to \$650,000 or from \$91.96 to \$106.21 per square foot of gross building area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$42,499 which would reflect a total market value of \$424,990 or \$96.94 per square foot of gross building area, land included, when applying the level of assessment for class 2 property of 10% 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 \$50,893. The subject's assessment reflects a market value of \$508,930 or \$116.19 per square foot of gross building area, land included, when applying the level of assessment for class 2 property of 10% 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 and the same tax block as the subject property. The comparables have sites that range in size from 5,869 to 8,095 square feet of land area. The properties are improved with 2-story, class 2-11 buildings of frame and masonry exterior construction with either 4,384 or 4,528 square feet of gross building area. The buildings are either 49 or 51 years old. Each comparable has a full basement and 4 full bathrooms. The comparable properties sold from February 2022 to September 2022 for prices of \$525,000 and \$560,000 or ranging from \$115.95 to \$127.74 per square foot of gross building area, land included.

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 parties submitted eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences relative to the subject in design, bathroom count, dwelling size, and/or basement finish.

The Board finds the best evidence of market value to be the board of review comparables. These comparables sold proximate to the subject's January 1, 2023 assessment date under appeal. These comparables are overall most similar to the subject in location, lot size, design/class, age, gross building area, and other features. The comparables sold for prices of \$525,000 and \$560,000 or ranging from \$115.95 to \$127.74 per square foot of gross building area, land included. The subject's assessment reflects a market value of \$508,930 or \$116.19 per square foot of gross building area, land included, which falls below the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. Further,

the subject's market value as reflected by its assessment, falls below the sales prices of board of review comparables #1 and #4 which are identical to the subject in overall property characteristics and located on the same tax block as the subject. Based on the market value evidence in this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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:

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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