



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

APPELLANT: Sharon Justynski
DOCKET NO.: 23-54589.001-R-1
PARCEL NO.: 24-05-419-009-0000

The parties of record before the Property Tax Appeal Board are Sharon Justynski, 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: \$5,520
IMPR.: \$10,730
TOTAL: \$16,250

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 frame exterior construction with 1,011 square feet of living area. The home is approximately 71 years old. Features include a slab foundation, 2½ bathrooms, one fireplace, and a 1.5-car garage. The property has a 9,600 square foot lot and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-03 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. The comparables have sites that range in size from 6,700 to 10,920 square feet of land area and are improved with class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,064 to 1,260 square feet of living area. The homes range in

age from 56 to 75 years old. Two comparables each have a full basement and two comparables each have a slab foundation. Each comparable has 1 or 1½ bathrooms, one or two fireplaces and from a 1.5-car to a 2.5-car garage. One comparable has central air conditioning. The comparable properties sold from June 2022 to October 2023 for prices ranging from \$159,000 to \$195,000 or from \$126.98 to \$164.42 per square foot of building area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$14,628 which would reflect a total market value of \$146,280 or \$144.69 per square foot of 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 \$17,662. The subject's assessment reflects a market value of \$176,620 or \$174.70 per square foot of 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 within the subject's assessment neighborhood. The comparables have sites that range in size from 8,841 to 13,931 square feet of land area and are improved with 1-story or 1.5-story, class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,056 to 1,350 square feet of living area. The homes range in age from 57 to 82 years old. Two comparables each have a full basement and two comparables each have a slab foundation. Each comparable has from 1 to 2 bathrooms. Two comparables each have central air conditioning. Two comparables each have one fireplace. Each comparable has from a 1-car to a 2.5-car garage. The comparable properties sold from June 2020 to May 2022 for prices ranging from \$235,000 to \$338,000 or from \$191.06 to \$250.37 per square foot of building area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and #4 as well as the board of review comparables which have a dissimilar 1.5-story design, in contrast to the subject's 1-story design; differ substantially from the subject in age; are less similar to the subject in dwelling size than other comparables in this record; and/or feature a basement foundation, unlike the subject. Further, the board of review comparables #1, #2, and #4 sold in 2020 or 2021 less proximate to the subject's January 1, 2023 assessment data at issue than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #2. The comparables sold proximate to the subject's lien date and are overall more similar to the subject in design/class, age, dwelling size, and foundation type with varying degrees of similarity in bathroom count and other features. The two properties sold for prices of \$159,000 and \$195,000 or \$149.44 and \$164.42 per square foot of building area, land included. The subject's assessment reflects a market value of \$176,620 or \$174.70 per square foot of living area, land included, which is bracketed by the two best comparables sales in this record on an overall market value basis but above them on a per square foot basis. However, after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Sharon Justynski, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602