FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Henryk & Eleonora Pawula
DOCKET NO.: 23-56746.001-R-1
PARCEL NO.: 12-12-400-046-0000

The parties of record before the Property Tax Appeal Board are Henryk & Eleonora Pawula, the appellants, 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:	$6,045
IMPR.:	$21,769
TOTAL:	$27,814

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 one-story dwelling of masonry exterior construction with 868 square feet of living area. The dwelling is approximately 66 years old. Features of the home include a full unfinished basement, 1 bathroom and a 1.5-car garage. The property has a 4,650 square foot site and is located in Harwood Heights, Norwood Park Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on seven comparables that have the same classification code and assessment neighborhood code as the subject. The comparables are located within 0.35 of a mile from the subject property, and comparable #1 is located along the subject's street. The comparables are improved with one-story dwellings of frame, masonry or stucco exterior construction ranging in size from 724 to 992 square feet of living area. The dwellings are from 68 to 84 years old. Each comparable has a partial or full basement with one having finished area, 1 or 1½ bathrooms, and 1 or 2 fireplaces. Three comparables each have central air conditioning, and five comparables have either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from $17,849 to $24,136 or from $19.67 to $24.65 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $27,814. The subject has an improvement assessment of $21,769 or $25.08 per square foot of living area

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same classification code and assessment neighborhood code as the subject. The comparables are located within the subject's street and within the subject's block or approximately ¼ of a mile from the subject. The comparables are improved with one-story dwellings of masonry exterior construction ranging in size from 868 to 950 square feet of living area. The dwellings are 60 or 66 years old. The comparables each have a full basement, with one having finished area. Each comparable has 1 bathroom and a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments that range from $23,955 to $24,970 or from $25.27 to $28.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eleven comparable properties for the Board's consideration. The Board gives less weight to the appellants' comparables #1, #2, #3, #4 and #6 which are less similar to the subject in age and/or dwelling size than the other comparables in the record.

The Board finds the best evidence of assessment equity to be the appellants' comparables #5 and #7 along with the board of review's comparables which are most similar to the subject in location, age, and dwelling size but have varying degrees of similarity to the subject in other features. Furthermore, the board of review's comparables #2 and #4 are identical or nearly identical to the subject in design, age, and dwelling size. These six comparables have improvement assessments that range from $18,926 to $24,970 or from $19.67 to $28.34 per square foot of living area. The subject's improvement assessment of $21,769 or $25.08 per square foot of living area falls within the range established by the best comparables in the record.

After considering adjustments to the best comparables for differences in features when compared to the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment is not warranted.

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: ____________ ____________

C E R T I F I C A T I O N

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: September 15, 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

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