



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

APPELLANT: Edward Osowski
DOCKET NO.: 24-25128.001-R-1
PARCEL NO.: 16-31-328-010-0000

The parties of record before the Property Tax Appeal Board are Edward Osowski, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. in Chicago; 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: \$6,836
IMPR.: \$19,165
TOTAL: \$26,001

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 2024 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 1,484 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a full basement and a two-car garage. The property has a 5,580 square foot site and is located in Berwyn, Berwyn 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 and within .5 of a mile of the subject. The comparables consist of 1-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,422 to 1,693 square feet of living area. The homes range in age from 74 to 97 years old. Each dwelling has a full basement and a 2-car garage. Three comparables have central air conditioning and one

comparable has a fireplace. The parcels range in size 3,720 to 4,270 square feet of land area. The comparables sold from November 2021 to September 2023 for prices ranging from \$235,000 to \$265,000 or from \$156.53 to \$171.59 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$23,986, for an estimated market value of \$239,860 or \$161.63 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 \$26,001. The subject's assessment reflects a market value of \$260,010 or \$175.21 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, three of which are within .25 of a mile of the subject. The comparables consist of 1-story or 1.5-story class 2-03 dwellings of masonry exterior construction ranging in size from 1,260 to 1,699 square feet of living area. The dwellings are 96 to 100 years old. Each dwelling has a full or partial basement with one having finished area and a 2-car garage. Two comparables have central air conditioning. The parcels range in size from 3,968 to 4,900 square feet of land area. The comparables sold from September 2022 to December 2023 for prices ranging from \$305,000 to \$412,500 or from \$220.72 to \$306.46 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the board of review's comparables #2 and #3 differ from the subject in condition, basement finish, and bathroom count. The appellant submitted listing sheets that disclosed the board of review's comparable #2 has a partially finished basement and the board of reviews' comparable #3 was rehabbed in 2022.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, as well as the board of review's comparables #1 and #4, which differ from the subject in age and/or sold less proximate to the January 1, 2024 assessment date at issue.

The Board finds the board of review's comparables #2 and #3 sold proximate to the assessment date at issue and are similar to the subject in age, location, dwelling size, and some features. These comparables sold in November and December 2023 for prices of \$305,000 and \$412,500

or \$220.72 and \$306.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$260,010 or \$175.21 per square foot of living area, including land, which is significantly below the two best comparable sales in this record, and which is logical given their superior features. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment 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:

May 19, 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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