



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

APPELLANT: Ludwika Karecki  
DOCKET NO.: 24-47963.001-R-1  
PARCEL NO.: 13-23-318-008-0000

The parties of record before the Property Tax Appeal Board are Ludwika Karecki, the appellant(s); 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:** \$16,313  
**IMPR.:** \$35,688  
**TOTAL:** \$52,001

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 two-story apartment building of masonry construction with 2,832 square feet of living area. Features of the building include two baths, a full unfinished basement, and a two-car garage. The dwelling was constructed in 1922. The property has a 3,750 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal. In support of the market value argument, the appellant submitted three sale comparables which sold from March 2024 to December 2024 for prices ranging from \$450,000 to \$520,000 or from \$146.06 to \$163.52 per square foot of living area, including land. These comparables are located from one to one and one-half miles from the subject. In support of the sale comparables, the appellant submitted Redfin printouts for comparables #1 and #3 and a Trulia printout for comparable #2. The

appellant requested a reduction of the subject's total assessed value to \$43,896 or a market value of \$438,960..

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,001. The subject's assessment reflects a market value of \$520,010 or \$183.62 per square foot of living area, land included when using the 2024 level of assessment for class 2-11 properties of 10% as determined by the Cook County Real Property Classification Code. In support of its contention of the correct assessment, the board of review submitted three sale comparables located on the same block and/or within ¼ mile of the subject.

In rebuttal, the appellant distinguished the board of review's comparables based on condition and amenities. The appellant submitted Trulia printouts regarding the board of review's comparables #1 and #3. The appellant reaffirmed request for a reduction.

### **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 Board finds the best evidence of market value to be the appellant's sale comparables #1 and #3 and the board of review's comparables #1 and #3. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. These similar comparables sold for prices ranging from \$157.99 to \$197.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$183.62 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence, 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: \_\_\_\_\_

July 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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