



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

APPELLANT: Angeline Niewiarowski  
DOCKET NO.: 24-51352.001-R-1  
PARCEL NO.: 12-11-109-007-0000

The parties of record before the Property Tax Appeal Board are Angeline Niewiarowski, 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:** \$13,670  
**IMPR.:** \$39,330  
**TOTAL:** \$53,000

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 2-story multi-family building of masonry exterior construction with 3,070 square feet of gross building area. The building is approximately 58 years old. Features of the building include a basement, 2 full and 2 half bathrooms<sup>1</sup> and a 2-car garage. The property has a 5,468 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 29, 2022 for a price of \$375,000. In Section IV of the Residential Appeal petition, the appellant also reported the property was sold by Mary Ann Blanchfield, the parties to the transaction were not related, the

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<sup>1</sup> The board of review disclosed the subject has 2 full and 2 half bathrooms, which was not refuted by the appellant.

property was not advertised for sale and was not sold through a foreclosure action or using a contract for deed. To document the sale, the appellant submitted signed copies of the settlement statement, warranty deed, bill of sale, and real estate contract affirming the sale date and sale price of the subject property by Mary Ann Blanchfield (owner/seller) to Robert and Angeline Niewiarowski (buyers). However, the settlement statement did not include the distribution of any real estate commissions related to the sale's transaction. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,000. The subject's assessment reflects a market value of \$530,000 or \$172.64 per square foot of building area, land included, when using 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 are located within the subject's subarea or approximately ¼ of a mile from the subject. Two comparables are also located within the same assessment neighborhood as the subject. The parcels range in size from 5,000 to 5,468 square feet of land area and are improved with class 2-11, 2-story multi-family buildings of masonry exterior construction ranging in size from 2,724 to 3,310 square feet of gross building area. The buildings are 59 to 63 years old. Each building has a basement with finished area, 2 to 3 full bathrooms with two comparables have 2 or 3 half bathrooms, and a 2-car garage. One comparable has central air conditioning. The comparables sold from August 2022 to November 2023 for prices ranging from \$530,000 to \$675,000 or from \$185.50 to \$214.50 per square foot of gross building area, land included. In the grid analysis the board of review disclosed the subject sold on August 2, 2022 for a price of \$375,000 or \$122.15 per square foot of gross building area, land included. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 appellant presented evidence of the sale of the subject property and the board of review presented four comparable sales in support of their respective positions before the Board. The Board has given less weight to the appellant's sale and the board of review's sales #1 and #2 that occurred in July or August 2022, more than 27 months prior to the January 1, 2024 assessment date at issue. In addition, the appellant indicated in the residential appeal petition that the subject property was not advertised for sale, which is a key fundamental element of an arms-length transaction. The copy of the settlement statement provided by the appellant also did not include the payment of any real estate commissions.

The Board finds the best evidence of market value in the record to be the board of review sales #3 and #4 which occurred more proximate in time to the assessment date at issue and are also relatively similar to the subject in building size, age and/or other features. These two comparables sold in July and November 2023 for prices of \$630,000 and \$675,000 or \$214.50 and \$204.30 per square foot of building area, including land, respectively. The subject's assessment reflects a market value of \$530,000 or \$172.64 per square foot of gross building area, including land, which falls below the two best comparable sales in the record. Based on this record, the Board finds the subject is not overvalued and 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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