FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rudolf & Anna Rozenich
DOCKET NO.: 24-51464.001-R-1
PARCEL NO.: 13-12-208-029-0000

The parties of record before the Property Tax Appeal Board are Rudolf & Anna Rozenich, 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:	$16,163
IMPR.:	$60,837
TOTAL:	$77,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 three-story multi-family building of masonry exterior construction with 5,460 square feet of gross building area. The building is approximately 97 years old. Features of the building include a full basement, three bathrooms and a 3-car garage.[1] The property has a site with 4,092 square feet of land area 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 contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables that have the same assessment neighborhood code as the subject and are located within .18 of a mile from the subject property.

[1] The parties differ as to whether or not the subject building has a fireplace. The appellant reported the subject has one fireplace, while the board of review reported the subject has no fireplace.

The comparables have sites that contain 3,750 or 4,092 square feet of land area. The comparables are class 2-11 properties that are improved with three-story or higher multi-family buildings of masonry exterior construction ranging in size from 4,245 to 5,460 square feet of gross building area. The buildings range in age from 95 to 97 years old. Each comparable has a full basement, three full bathrooms and either one or two fireplaces. Two comparables each have three additional half bathrooms and either a 1.5-car or a 3-car garage. The properties sold from September 2022 to October 2024 for prices ranging from $480,000 to $617,500 or from $109.89 to $135.77 per square foot of gross building area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to $65,291, reflecting a market value of $652,910 or $119.58 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $77,000. The subject's assessment reflects a market value of $770,000 or $141.03 per square foot of gross building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparables that are located within a subarea of the subject.[2] The comparables have sites that range in size from 3,750 to 5,760 square feet of land area. The comparables are class 2-11 properties that are improved with two-story or three-story multi-family buildings of masonry exterior construction ranging in size from 3,786 to 5,796 square feet of gross building area. The buildings range in age from 100 to 104 years old. The comparables each have a full basement, two with finished area. Each comparable has from two to four full bathrooms and either a 2-car, a 2.5-car or a 3-car garage. The properties sold from April 2023 to May 2024 for prices ranging from $879,000 to $1,102,000 or from $187.20 to $232.17 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables, as well as board of review comparables #1 and #3 due to their smaller dwelling sizes and/or their sale dates occurred in 2022 less proximate to the lien date at issue than other sales in the record.

[2] The board of review comparables and the subject property have Property Index Numbers (PINs) that begin with 13-12 indicating the comparables and the subject are all located in section 12 of the township.

The Board finds the best evidence of market value to be board of review comparables #2 and #4, which sold more proximate in time to the January 1, 2024 assessment date. These two comparables are located within the same section of the township as the subject and in relatively close proximity to the subject. The comparables are similar to the subject in site size, building size, design, age and some features. These two comparables sold in April 2023 and January 2024 for prices of $1,085,000 and $1,102,000 or for $187.20 and $193.33 per square foot of gross building area, land included. The subject's assessment reflects a market value of $770,000 or $141.03 per square foot of gross building area, including land, which falls well below the two best comparable sales in this record. Therefore, based on this record, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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: 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

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

APPELLANT

Rudolf & Anna Rozenich, 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