



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

APPELLANT: Christina Korolis  
DOCKET NO.: 18-24207.001-R-1  
PARCEL NO.: 08-13-411-021-0000

The parties of record before the Property Tax Appeal Board are Christina Korolis, 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:** \$3,679  
**IMPR.:** \$20,626  
**TOTAL:** \$24,305

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 2018 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 55-year old, multi-level, single-family dwelling of frame and masonry construction with 1,244 square feet of living area. Features of the home include a partially finished lower level and a 2-car garage. The property has a 7,358 square foot site and is located in Des Plaines, Elk Grove Township, Cook County. The subject is classified as a class 2-34 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity in assessment with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on four comparable sales located within the same neighborhood code as the subject property. The comparables have sites ranging in size from 6,875 to 8,254 square feet of land area and are improved with similar class 2-34 multi-level dwellings of frame or frame

and masonry exterior construction that range in size from 1,359 to 2,366 square feet of living area. The dwellings range in age from 50 to 56 years old. Each comparable has a partially finished lower level; two comparables each have central air conditioning; one home has a fireplace; and two properties each have a 2-car garage. The comparables sold from March 2017 to January 2018 for prices ranging from \$188,500 to \$338,500 or from \$138.70 to \$178.04 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds associated with each sale. The deed associated with sale #4 depicts the last name of the grantee being the same as the last names of the two grantors.

In support of the equity argument, the appellant provided information on eight comparable properties that were located within .24 of a mile from the subject and in the same neighborhood code as the subject property. The comparables consist of similar class 2-34 multi-level dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,211 to 1,486 square feet of living area. The dwellings were built 48 to 55 years ago. Each comparable has a partially finished lower level; seven dwellings have central air-conditioning; one home has a fireplace; and each comparable has either a 1-car, 2-car, or a 2.5-car garage. The comparables have improvement assessments that range from \$18,201 to \$21,888 or from \$14.23 to \$15.50 per square foot of living area. The appellant's counsel also provided property information sheets extracted from the Cook County Assessor's Office database with color photographs of each equity comparable.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$19,379. The requested assessment would reflect a total market value of \$193,790 or \$155.78 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. The request would lower the subject's improvement assessment to \$15,700 or \$12.62 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,305. The subject's assessment reflects a market value of \$243,050 or \$195.38 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 subject has an improvement assessment of \$20,626 or \$16.58 per square foot of living area.

In support of its overvaluation argument, the board of review submitted information on five comparable sales located within the same neighborhood code as the subject.<sup>1</sup> The comparables have sites that range in size from 5,400 to 11,550 square feet of land area and are improved with similar class 2-34 multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,081 to 1,423 square feet of living area. The dwellings were built 48 to 54 years ago. Each comparable has a partially finished lower level; two homes have central air-conditioning; one dwelling has a fireplace; and each comparable has a 2-car or a 2.5-car garage. The comparables sold from January to September 2016 for prices ranging from \$260,000 to \$355,000 or from \$205.55 to \$282.19 per square foot of living area, land included.

---

<sup>1</sup> The board of review's equity comparables grid includes one property containing sales data. The Property Tax Appeal Board will consider this property in its sales and equity analysis.

In support of its equity argument, the board of review submitted information on four comparable properties located within the same neighborhood code as the subject property. The comparables consist of similar class 2-34 multi-level dwellings of frame and masonry exterior construction ranging in size from 1,047 to 1,301 square feet of living area. The dwellings were built 50 to 55 years ago. Each comparable has a partially finished lower level; one equity comparable has central air-conditioning; and each property has from a 1-car to a 2.5-car garage. The comparables have improvement assessments that range from \$18,273 to \$22,505 or from \$17.24 to \$17.53 per square foot of living area. The board of review also submitted color photographs along with limited descriptive information for each of the sales and equity comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that 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 nine comparable sales in support of their respective positions. The Board gave less weight to appellant's comparables #1 and #2 based on their lack of a garage feature, dissimilar to the subject which has a 2-car garage. The Board gave less weight to appellant's comparable #3 based on its significantly larger dwelling size when compared to the subject. The Board also gave reduced weight to appellant's comparable #4 as this property appears to be an outlier based on its significantly lower sales price when compared to the remaining comparable sales in the record. Additionally, the deed associated with the sale of this property depicts the grantor and the grantees sharing the same last name which calls into question whether this may be a transfer between family members and thus would lack all the elements of an arm's-length transaction.

The Board finds the best evidence of market value to be the five comparable sales submitted by the board of review. Although each of the board of review comparable sales occurred in 2016 which is less proximate in time to the January 1, 2018 assessment date at issue, these comparables were most similar to the subject in location, design, age, exterior construction, dwelling size, and most features. These five best comparables in the record sold from January to September 2016 prices ranging from \$260,000 to \$355,000 or from \$205.55 to \$282.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$243,050 or \$195.38 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record on an overall value basis and below the range on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds that the appellant did not prove by a preponderance of the evidence that the subject property is overvalued and, therefore, no reduction in the subject's assessment is warranted on the basis of overvaluation.

Alternatively, the taxpayer contends assessment inequity with respect to the improvement as a 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented data on twelve suggested equity comparables for the Board's consideration. The comparables were each similar to the subject in location, design, age, exterior construction, dwelling size, and most features. The twelve equity comparables had improvement assessments ranging from \$18,201 to \$22,505 or from \$14.23 to \$17.53 per square foot of living area. The subject's improvement assessment of \$20,626 or \$16.58 per square foot of living area is within the range established by the parties' equity comparables submitted in this appeal. Based on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, no reduction in the subject's improvement assessment is warranted on the grounds of inequity in assessment.

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: June 8, 2021



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

Christina Korolis, 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