



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

APPELLANT: Lillian Omari  
DOCKET NO.: 20-44348.001-R-1  
PARCEL NO.: 28-30-414-051-1004

The parties of record before the Property Tax Appeal Board are Lillian Omari, 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 **a reduction** 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:** \$1,135  
**IMPR.:** \$6,264  
**TOTAL:** \$7,399

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 2020 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 is improved with a residential condominium unit located within a six unit condominium building that is approximately 47 years old.<sup>1</sup> The unit has a 16.95% ownership interest in the condominium building. The condominium property has an 11,208 square foot site and is located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-99 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 two comparable sales that have the same assessment neighborhood code as the subject and are located within the same condominium building as the subject. The comparables have 17.41% and 13.99% ownership interest in the common elements of the condominium property, respectively and these two properties sold in June 2018 and February

---

<sup>1</sup> The Board finds the only description of the subject was provided by the appellant.

2015 for prices of \$76,000 and \$35,000, respectively. The comparable properties have a combined 31.40% ownership interest in the condominium. The appellant calculated the total consideration for the two units of \$111,000, deducted personal property of \$3,800 and then divided the adjusted consideration by the 31.40% ownership interest the units have in the condominium to arrive at a full value for the condominium building of \$341,041. The appellant then multiplied the market value of the condominium building by the percentage of ownership of the unit under appeal of 16.95% to arrive at a market value for the unit of \$57,888[sic]. The appellant then multiplied the estimated market value of the unit by a 10% level of assessment to arrive at a total assessment for the unit under appeal of \$5,789. To document the sales the appellant submitted a copy of the Multiple Listing Service datasheet associated with each sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,214. The subject's assessment reflects a market value of \$112,140, 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 a printout indicating the subject has a market value of \$112,500 but did not provide any detailed sales data. The board of review also provided computer screenshots of three condominium properties identified as comparables #1, #2 and #3 that are located in Tinley Park and sold for prices ranging from \$147,000 to \$200,000 but the screenshots did not disclose the sale dates, PINs or proximity of these properties to the subject. 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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided two comparable sales and the board of review evidence contained computer screenshots of three purported sales, to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's comparable #2 due to its sale date occurring in 2015 which is approximately 5 years prior to the January 1, 2020 assessment date. The Board has given little weight to the purported sales data evidence of the board of review, as no sale dates were provided and the evidence contained limited descriptive information on the comparables in order to allow the Board to conduct a meaningful comparative analysis with the subject.

The Board finds the best and only detailed evidence of market value to be appellant's comparable sale #1. This comparable sold in September 2020 for \$76,000. The subject's assessment reflects a market value of \$112,140 which is above the best comparable sale in the record. The Board finds the comparable sale has an interest in the condominium property of 17.41%, which would reflect a total market value of \$436,531 for the condominium property. Applying the subject's

percentage of ownership interest of 16.95% to the total market value results in a market value for the subject of \$73,992. Based on this evidence, the Board finds a reduction in the subject's assessment is warranted.

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

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 16, 2024



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

Lillian Omari, 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