



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

APPELLANT: Christina A Kalliris  
DOCKET NO.: 21-49412.001-R-1  
PARCEL NO.: 13-04-312-075-0000

The parties of record before the Property Tax Appeal Board are Christina A Kalliris, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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:** \$8,070  
**IMPR.:** \$47,930  
**TOTAL:** \$56,000

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 2021 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 dwelling of wood and vinyl siding exterior construction with 2,409 square feet of living area.<sup>1</sup> The dwelling is 14 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 4,035 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 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 an appraisal estimating the subject property had a market value of \$500,000 as of January 1, 2021. The appraisal was prepared by David Conaghan, Certified General Real

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<sup>1</sup> The Board finds the best description of the subject is found in the appraisal report submitted by the appellant, which contains a detailed property sketch with measurements.

Estate Appraiser and Tom Boyle, Jr., Associate Real Estate Trainee Appraiser. The purpose of the appraisal was to determine the market value of the subject property for ad valorem tax assessment purposes.

The appraisers developed the sales comparison approach to value by examining four comparable sales consisting of Georgian or Traditional dwellings of brick, frame, or brick and frame exterior construction ranging in size from 1,984 to 2,800 square feet of living area. The homes are 5 to 96 years old. Each dwelling has central air conditioning, a full basement with finished area, and a 2-car garage. Comparable #4 has a fireplace. The parcels range in size from 3,125 to 6,200 square feet of land area. The sales occurred from June 2018 to February 2021 for prices ranging from \$480,000 to \$518,000 or from \$184.40 to \$249.50 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for site size, dwelling size, age, and other features to arrive at adjusted sale prices ranging from \$471,300 to \$533,300. Based on this data, the appraisers arrived at a market value of \$500,000 or \$207.56 per square foot of living area, including land, as of January 1, 2021.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,000. The subject's assessment reflects a market value of \$560,000 or \$232.46 per square foot of living area, land included, when applying the 10% level of assessment 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. The comparables consist of 2-story dwellings of frame or masonry exterior construction ranging in size from 2,280 to 2,436 square feet of living area. The dwellings are 1 to 14 years old. Each dwelling has a full basement with finished area and either a 2-car or 2.5-car garage. Three comparables have central air conditioning and one comparable has a fireplace. The parcels range in size from 3,744 to 4,687 square feet of land area. The comparables sold from July 2019 to November 2021 for prices ranging from \$630,000 to \$795,000 or from \$258.62 to \$332.64 per square foot of living area, including land. 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 parties submitted an appraisal and four comparable sales for the Board's consideration. The Board gives less weight to the value conclusion contained in the appraisal report as the appraisers relied on sales occurring in 2018 and 2019, which are less likely to be indicative of market value as of the January 1, 2021 assessment date at issue in this appeal. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to the comparables in the appraisal, as well as board of review comparables #2 and #3, which differ from the subject in age and/or sold less proximate to the assessment date at issue.

The Board finds the best evidence of market value to be the board of review comparables #1 and #4, which are similar to the subject in age, dwelling size, and features. These most similar comparables sold for prices of \$630,000 and \$643,000 or for \$258.62 and \$272.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$560,000 or \$232.46 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, 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: January 21, 2025



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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