



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

APPELLANT: Anthony & Adrienne Fiore
DOCKET NO.: 22-21594.001-R-1
PARCEL NO.: 12-11-401-019-0000

The parties of record before the Property Tax Appeal Board are Anthony and Adrienne Fiore, the appellants, by George N. Reveliotis, attorney-at-law 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: \$13,104
IMPR.: \$21,409
TOTAL: \$34,513

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 2022 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 is improved with a one-story dwelling of masonry exterior construction with 1,538 square feet of living area. The dwelling is approximately 67 years old. Features of the property include a full unfinished basement, central air conditioning, 2 bathrooms, and a 1-car garage. The property has a 10,080 square foot site located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales consisting of class 2-03 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,439 to 1,581 square feet of living area. The homes range in age from 69 to 72 years old. Two comparables have crawl space foundations and two comparables have slab foundations.

Each property has 1 or 1½ bathrooms and a 1-car or 2-car garage. One comparable has central air conditioning. These properties have sites ranging in size from 10,020 to 10,620 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .2 to .8 of a mile from the subject property. These properties sold from September 2020 to December 2021 for prices ranging from \$268,000 to \$320,000 or from \$169.51 to \$205.92 per square foot of living area, including land. The appellants requested the subject's total assessment be reduced to \$29,272.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,513. The subject's assessment reflects a market value of \$345,130 or \$224.40 per square foot of living 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 comparable sales composed of class 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,227 to 1,658 square feet of living area. The homes range in age from 52 to 69 years old. Three comparables have full basements with one having finished area and one comparable has a crawl space foundation. Each comparable has 1, 1½ of 2 bathrooms, and a 2-car garage. Two comparables have central air conditioning, and one comparable has a fireplace. These properties have sites ranging in size from 6,448 to 10,400 square feet of land area. Three comparables have the same assessment neighborhood code as the subject property. The sales occurred from May 2020 to July 2022 for prices ranging from \$375,000 to \$590,000 or from \$257.55 to \$366.75 per square foot of living area, including land.

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 information on eight comparables sales to support their respective positions. The appellants' comparables are given less weight as they are inferior to the subject in type of foundation, and number of bathrooms. The Board gives less weight to board of review comparable #1 as this property sold in May 2020, less proximate in time to the assessment date than the remaining comparables in this record. The Board gives less weight to board of review comparable #2 due to differences from the subject in foundation. The Board finds the best comparables to be board of review comparables #3 and #4 as each property is similar to the subject in exterior construction and foundation. Comparable #3 is smaller than the subject dwelling, has one less bathroom than the subject, and has no central air conditioning, indicating the comparable would require upward adjustments to make the property more equivalent to the subject for these differences. Comparable #4 is larger than the subject dwelling indicating a downward adjustment for size may be appropriate. Additionally, these two comparables have

larger garages than the subject suggesting downward adjustments would be appropriate for this difference. These two properties sold in August 2021 and July 2022 for prices of \$450,000 and \$590,000 or \$366.75 and \$355.85 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$345,130 or \$224.40 per square foot of living area, including land, which is below the two best comparable sales in this record supporting the conclusion the subject is not overvalued. Based on this evidence the Board finds the subject's 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: _____

September 16, 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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