FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Gus & Belinda Samariniotis
DOCKET NO.: 22-21620.001-R-1 through 22-21620.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gus & Belinda Samariniotis, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-21620.001-R-1	13-18-400-003-0000	4,062	9,610	$13,672
22-21620.002-R-1	13-18-400-004-0000	4,062	9,610	$13,672

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 consists of a 2-story dwelling of frame exterior construction with 1,305 square feet of living area. The dwelling is 74 years old. Features of the home include a full basement and a 2-car garage. The property has a 6,250 square foot site and is located in Harwood Heights, Norwood Park Township, Cook County. The subject is classified as a class 2-05 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 located within the subject's assessment neighborhood. The comparables consist of 2-story class 2-05 dwellings of frame or frame and masonry exterior construction ranging in size from 1,304 to 2,137 square feet of living area. The homes range in age from 67 to 76 years old. Two comparables each have a basement, two comparables each have either a crawl-space or concrete slab foundation, three comparables have central air conditioning, and three comparables each have a 1-car or 2-car garage. The parcels range in size from 3,750 to 5,760 square feet of land area. The comparables sold from June 2020 to December 2021 for prices ranging from $165,000 to $375,000 or from $117.86 to $199.39 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of $19,369, for an estimated market value of $193,690 or $148.42 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 board of review submitted its "Board of Review Notes on Appeal." The appellants submitted a copy of the board of review final decision disclosing the total assessment for the subject of $27,344. The subject's assessment reflects a market value of $273,440 or $209.53 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of 2-story class 2-05 dwellings of frame or masonry exterior construction ranging from 1,424 to 1,890 square feet of living area. The dwellings range from 64 to 95 years old. Each dwelling has a full basement and a 1-car or 2-car garage. Two comparables have central air conditioning. Comparable #2 is reported to have "other improvements," which were not further described. The parcels range in size from 3,630 to 5,580 square feet of land area. The comparables sold from July 2019 to November 2022 for prices ranging from $1 to $390,000 or from $0.00 to $273.88 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 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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables #1, #3, and #4, as well as the board of review's comparables #1 and #2, which sold less proximate to the January 1, 2022 assessment date at issue. The Board also gives reduced weight to the board of review's comparable #4, which sold for $1, calling into question the arm's length nature of this sale. The Board finds the appellants' comparable #2 and the board of review's comparable #3 sold proximate to the assessment date at issue and are similar to the subject in dwelling size and some features. These two comparables sold in January and December 2021 for prices of $260,000 and $390,000 or $199.39 and $273.88 per square foot of living area, including land. The subject's assessment reflects a market value of $273,440 or $209.53 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences from 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:

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

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