



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

APPELLANT: Nadia & Steven Abrahamson  
DOCKET NO.: 22-22873.001-R-1  
PARCEL NO.: 06-17-403-007-0000

The parties of record before the Property Tax Appeal Board are Nadia & Steven Abrahamson, 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:

**LAND:** \$20,500  
**IMPR.:** \$20,500  
**TOTAL:** \$41,000

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 1-story dwelling of frame exterior construction with 2,578 square feet of living area. The dwelling is 35 years old. Features of the home include a partial basement, central air conditioning, and a 2.5-car garage. The property has a 52,097 square foot site and is located in Elgin, Hanover Township, Cook County. The subject is classified as a class 2-04 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 three comparable sales located within the subject's assessment neighborhood and from .9 of a mile to 1.7 miles from the subject. The comparables consist of 1-story class 2-04 dwellings of frame exterior construction ranging in size from 2,505 to 2,668 square feet of living area. The homes are either 19 or 22 years old. Each dwelling has central air conditioning, a fireplace, a full basement, and a 2-car or 3-car garage. The parcels

range in size from 15,300 to 18,956 square feet of land area. The comparables sold from February 2019 to September 2020 for prices ranging from \$365,000 to \$395,000 or from \$141.58 to \$156.49 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$37,927, for an estimated market value of \$379,270 or \$147.12 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" disclosing the total assessment for the subject of \$41,000. The subject's assessment reflects a market value of \$410,000 or \$159.04 per square foot of living area, land included, when using 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, two of which are within .25 of a mile of the subject. The comparables consist of 1-story class 2-04 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,920 to 3,003 square feet of living area. The dwellings range in age from 3 to 65 years old. Each dwelling has central air conditioning and either a 2-car, 2.5-car, or 3-car garage. Three comparables each have one to three fireplaces. Three comparables each have a full basement and one comparable has a crawl-space foundation. Two comparables are reported to have "other improvements," which are not further described. The parcels range in size from 11,594 to 219,760 square feet of land area. The comparables sold from December 2020 to September 2022 for prices ranging from \$410,000 to \$565,000 or from \$174.83 to \$243.53 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellants, as well as board of review comparables #3 and #4, which sold less proximate to the January 1, 2022 assessment date at issue in this appeal and/or differ from the subject in age and site size.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2, which are most similar to the subject in age, location, and site size, and have varying degrees of similarity to the subject in features. These most similar comparables sold for prices of \$410,000 and \$565,000 or \$213.54 and \$243.53 per square foot of living area, including land.

The subject's assessment reflects a market value of \$410,000 or \$159.04 per square foot of living area, including land, which is equivalent to the sale price of comparable #1 and below the two best comparables on a per-square-foot basis. 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.

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Chairman

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Member

Member

\_\_\_\_\_  
Member

Member

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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: July 15, 2025

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Clerk of the Property Tax Appeal Board

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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