



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

APPELLANT: Lisa Logue  
DOCKET NO.: 22-22882.001-R-1  
PARCEL NO.: 06-13-416-007-0000

The parties of record before the Property Tax Appeal Board are Lisa Logue, 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:** \$4,074  
**IMPR.:** \$15,339  
**TOTAL:** \$19,413

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 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 one-story dwelling of frame and masonry exterior construction with 963 square feet of living area. The dwelling is approximately 51 years old. Features of the home include a concrete slab foundation, 1 full bathroom, and a 2.5-car garage. The property has an 8,148 square foot site and is located in Streamwood, Hanover Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this overvaluation argument, the appellant submitted information on four comparable sales located in the same

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<sup>1</sup> In accordance with the Property Tax Code, "[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." The only basis of this appeal was "comparable sales," thus the additional

neighborhood code as the subject and from 2 to 3.2-miles from the subject. The comparable parcels range in size from 6,600 to 8,190 square feet of land area which are improved with one-story dwellings of frame and masonry exterior construction. The dwellings range in age from 53 to 64 years old and contain either 945 or 966 square feet of living area. Comparable #2 has a partial basement with finished area and the remaining comparables have either slab or crawl-space foundations. Three homes each have central air conditioning and each dwelling features 1 full bathroom along with a 1-car, 1.5-car or a 2-car garage. The comparables sold from March 2019 to February 2021 or for \$190,000 or \$199,900 or from \$196.69 to \$211.53 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$19,413 which would reflect a market value of \$194,130 or \$201.59 per square foot of living area, including land, when using the 10% level of assessment for class 2 properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,000. The subject's assessment reflects a market value of \$210,000 or \$218.07 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 properties located in the same neighborhood code as the subject and ¼ of a mile from the subject. The data reveals the comparable dwellings are one-story frame and masonry homes that range in age from 46 to 51 years old. Each home contains 963 square feet of living area and has a concrete slab foundation, central air conditioning, 1 full bathroom, and either a 2-car or a 2.5-car garage. The analysis provides assessment data for each suggested comparable. No comparable sales data in response to the overvaluation appeal was submitted.

Based upon the nonresponsive equity data, 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 warranted.

The appellant submitted a total of four comparable sales and the board of review submitted a total of four equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given no weight to the four equity comparables presented by the board of review, despite the fact that these properties are similar in most respects to the subject,

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seven properties listed in a chart entitled 'lack of uniformity analysis' along with underlying property characteristics sheets have not been considered nor analyzed in this decision.

except the comparables each have central air conditioning, which is not a feature of the subject. However, since the appellant marked “comparable sales” only as the basis of this 2022 tax year appeal, the data submitted by the board of review in this appeal is not responsive to the appellant’s overvaluation argument. The Board has also given reduced weight to appellant’s comparable #2, as this property has a partial basement with finished area, which is not a feature of the subject dwelling that has a concrete slab foundation.

The Board finds on this limited record that the best evidence of market value to be appellant's comparable sales #1, #3 and #4, which are each similar to the subject in location, design, exterior construction, and bathroom count. Two of the best comparables suggest downward adjustments for air conditioning, which is not a feature of the subject. Likewise, each of these best comparables necessitate upward adjustments to account for less garage capacity in these properties, when compared to the subject’s 2.5-car garage. These three comparables presented by the appellant sold from July 2019 to February 2021 for prices of \$190,000 or \$199,900 or for \$201.06 or \$211.53 per square foot of living area, including land. The subject's assessment reflects a market value of \$210,000 or \$218.07 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis, including land.

Based on this evidence and after considering appropriate adjustments to the comparables, the Board finds a reduction in the subject's assessment commensurate with the appellant’s request is 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



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Member



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Member



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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

**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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