



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

APPELLANT: Christine Soloma  
DOCKET NO.: 22-22892.001-R-1  
PARCEL NO.: 06-22-414-031-0000

The parties of record before the Property Tax Appeal Board are Christine Soloma, 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 **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:** \$6,854  
**IMPR.:** \$24,145  
**TOTAL:** \$30,999

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 two-story dwelling of frame exterior construction with 1,869 square feet of living area. The dwelling is approximately 33 years old. Features of the home include a partial unfinished basement, central air conditioning, 1½ bathrooms, a fireplace, and a two-car garage. The property has a 9,139 square foot site and is located in Streamwood, Hanover Township, Cook County. The subject is classified as a class 2-07 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 information on four comparable sales located in the same neighborhood code as the subject and within 1.6-miles from the subject. The parcels range in size from 7,182 to 7,471 square feet of land area which have been improved with class 2-07 two-story dwellings of frame exterior construction. The homes are 32 or 33 years old and range in size from 1,869 to

1,899 square feet of living area. Three comparables have partial basements, one of which is finished, and one comparable has a crawl-space foundation. Features include central air conditioning, 2½ bathrooms, and a two-car garage. Three comparables each have a fireplace. The comparables sold from March 2019 to August 2020 for prices ranging from \$245,000 to \$290,000 or from \$129.02 to \$155.16 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$25,888.

The board of review submitted its "Board of Review Notes on Appeal." The appellant supplied a copy of the final decision disclosing the total assessment for the subject of \$30,999. The subject's assessment reflects a market value of \$309,990 or \$165.86 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 subject's neighborhood code and the same block or ¼ of a mile from the subject. The comparables have sites ranging in size from 5,640 to 12,318 square feet of land area which are improved with class 2-07 two-story dwellings of frame exterior construction. The homes are 33 or 36 years old and contain either 1,750 or 1,869 square feet of living area. Three homes have partial unfinished basements, and one home has a concrete slab foundation. Features of the homes include central air conditioning, 1½ bathrooms, and a two-car garage. Three homes each have a fireplace. The comparables sold from July 2021 to October 2022 for prices ranging from \$320,000 to \$389,000 or from \$179.24 to \$208.13 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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables, each of which sold in either 2019 or 2020, dates more remote in time to the lien date at issue herein of January 1, 2022 than other sales in the record and are less likely to be indicative of the subject's estimated market value. In addition, the Board has given reduced weight to appellant's comparable #2 and board of review comparable #2, due to differing foundation types of these homes as compared to the subject dwelling.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4, which are each similar to the subject in location, and identical to the subject in classification, design, age, dwelling size, bathroom count, foundation type, fireplace and garage

amenities. The comparables necessitate adjustments to the site sizes which bracket the subject's lot size. These comparables sold from August 2021 to October 2022 for prices ranging from \$335,000 to \$389,000 or from \$182.86 to \$208.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$309,990 or \$165.86 per square foot of living area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences in lot size 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

\_\_\_\_\_  
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

\_\_\_\_\_  
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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