



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

APPELLANT: Maple Dempster Townhome Association
DOCKET NO.: 22-30412.001-R-2 through 22-30412.007-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Maple Dempster Townhome Association, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-30412.001-R-2	11-18-327-021-1001	5,380	30,965	\$36,345
22-30412.002-R-2	11-18-327-021-1002	5,016	30,000	\$35,016
22-30412.003-R-2	11-18-327-021-1003	5,016	30,000	\$35,016
22-30412.004-R-2	11-18-327-021-1004	5,016	30,000	\$35,016
22-30412.005-R-2	11-18-327-021-1005	5,016	30,000	\$35,016
22-30412.006-R-2	11-18-327-021-1006	5,016	30,000	\$35,016
22-30412.007-R-2	11-18-327-021-1007	5,477	31,704	\$37,181

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 properties consist of a condominium dwelling of masonry construction with 1,200 square feet of living area. The dwelling is approximately 66 years old. The property is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence on eleven sales comparables. The sales occurred between June 2019 and

December 2021 for \$217,000-\$332,000 or \$186.00-\$249.92 per square foot. In addition, the appellant provided MLS listings for the comparable sales.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the total assessment for the subject of \$320,021. The subject's assessment reflects a market value of \$3,200,210 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 two comparable sales along with their corresponding MLS. Both of the sales submitted by the board of review are for the properties under appeal. The sales occurred in 2014 and 2016 for \$347,500 and \$370,000 or \$377.49 -\$386.21 per square foot.

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 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 Board finds the subject sold in 2014 and 2016, six years before the lien date in question, and is too far removed from this date to reflect the market as of 2022 accurately.

The board finds the best evidence of market value to be the appellant's comparables #7, #10, and #11. The Board finds these comparables sold in relevant time to the lien date and are similar in size, construction, age, and amenities. These comparables sold from November 2019 to April 2021 for prices ranging from \$216.50 to \$249.92 per square foot of building area. In comparison, the subject's assessment reflects a market value of \$377.49-\$386.21 per square foot of building area, which is above the range of these comparables. Therefore, the Board finds the appellant has proven by a preponderance of the evidence that the subject was overvalued, and a reduction 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.



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:

March 17, 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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