



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

APPELLANT: Kostas Kapsimalis  
DOCKET NO.: 22-33203.001-R-1  
PARCEL NO.: 02-29-106-033-0000

The parties of record before the Property Tax Appeal Board are Kostas Kapsimalis, the appellant, by Brian P. Liston, attorney-at-law of the Law Offices of Liston & Tsantilis, P.C. in Chicago, 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:** \$9,118  
**IMPR.:** \$21,536  
**TOTAL:** \$30,654

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 is improved with a one-story dwelling of frame and masonry exterior construction containing 1,506 square feet of living area. The dwelling is approximately 48 years old. Features of the property include a crawl space foundation, central air conditioning, 2½ bathrooms, and a two-car garage. The property has a 10,132 square foot site located in Hoffman Estates, Palatine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables composed of class 2-03 properties improved with dwellings of frame and masonry exterior construction that range in size from 1,546 to 1,758 square feet of living area. Each dwelling is 48 years old. Two comparables have a partial or full basement while one comparable

has a crawl space foundation. Each property has central air conditioning, 2 or 2½ bathrooms, and a 2-car garage. These properties have the same assessment neighborhood code as the subject and are located from .4 of a mile to 1.1 miles from the subject property. Their improvement assessments range from \$21,813 to \$25,085 or from \$13.49 to \$14.27 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,024.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject had a total assessment of \$32,999.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property has an improvement assessment of \$23,881 or \$15.86 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-03 properties described as being improved with one-story dwellings of frame and masonry exterior construction that have either 1,253 or 1,296 square feet of living area.<sup>1</sup> The homes are 50 or 52 years old. Each comparable has a partial basement with one being partially finished, and a 2-car garage. The comparables have one or two full bathrooms and three comparables have an additional 1 or 2 half bathrooms. Two comparables have central air conditioning and one comparable has one fireplace. These properties have the same assessment neighborhood code as the subject and are located in the same block as the subject property. Comparables #2 and #3 are located along the same street as the subject property. Their improvement assessments range from \$21,527 to \$26,071 or from \$16.61 to \$20.12 per square foot of living area.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #3 and the board of review comparables due to differences from the subject property in dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 that are most similar to the subject in size as well as being the same age as the subject property. Appellant's comparable #1 has a partial basement, dissimilar to the subject's crawl space foundation, suggesting a downward adjustment to this comparable would be appropriate to make the property more equivalent to the subject. Appellant's comparable #2 has a similar foundation as the subject but has ½ less bathroom than the subject indicating this property would need an upward or positive adjustment to make it more equivalent to the subject. These two comparables have improvement assessments of \$22,663

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<sup>1</sup> Copies of photographs of the comparables depict split-level style dwellings.

and \$21,813 or \$13.49 and \$14.11 per square foot of living area, respectively. The subject's improvement assessment of \$23,881 or \$15.86 per square foot of living area falls above the two best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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: \_\_\_\_\_

November 25, 2025



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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