



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

APPELLANT: Lambros Konstantellos
DOCKET NO.: 22-33817.001-R-1
PARCEL NO.: 09-24-325-038-0000

The parties of record before the Property Tax Appeal Board are Lambros Konstantellos, the appellant, by attorney Dimitrios Trivizas, of Dimitrios P. Trivizas, Ltd. in Skokie, 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: \$7,370
IMPR.: \$56,630
TOTAL: \$64,000

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 masonry exterior construction with 3,200 square feet of living area. The dwelling is approximately 15 years old. Features of the home include a full basement, central air conditioning, 2½ bathrooms, a fireplace, and a two-car garage. The property has a 6,700 square foot site and is located in Niles, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of the inequity argument, the appellant submitted information on three equity comparables located in the same neighborhood code as the subject and within .6 of a mile from the subject. The comparables consist of class 2-78 two-story dwellings of masonry or frame and masonry exterior construction and which are 17 or 60 years old. The comparables range in size

from 3,002 to 3,287 square feet of living area. Each comparable has a full basement, central air conditioning, 2½ or 3½ bathrooms, and a two-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$44,565 to \$50,184 or from \$14.85 to \$16.41 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$49,632 or \$15.51 per square foot of living area which according to the appellant is the “average unadjusted value” amongst the comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,000. The subject property has an improvement assessment of \$56,630 or \$17.70 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same neighborhood code and ¼ of a mile from the subject. The comparables consist of class 2-78 one-story or two-story dwellings of masonry exterior construction that are 15 to 18 years old. The homes range in size from 1,390 to 2,978 square feet of living area. Features include full basements, central air conditioning, 2 full bathrooms, 1 or 2 half-baths, and a two-car garage. Two comparables have one and two fireplaces, respectively. The comparables have improvement assessments ranging from \$53,630 to \$60,565 or from \$18.01 to \$43.57 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In rebuttal, the appellant argued that no weight should be afforded to board of review comparable #3, as the same “is not comparable to the subject.”

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant’s comparable #1, due to a significantly different age when compared to the subject. The Board has given reduced weight to board of review comparable #3, due to its differing story height, dwelling size and an assessment which appears to be an outlier given other evidence in the record.

The Board finds the best evidence of assessment equity in the record to be appellant’s comparables #2 and #3 along with board of review comparables #1 and #2, as these homes have the same classification, neighborhood code, story height, somewhat similar dwelling sizes, foundation types, and some features when compared to the subject. Several of the comparables necessitate adjustments for differences in fireplace count and age when compared to the subject.

These best comparables have improvement assessments ranging from \$49,358 to \$55,822 or from \$15.27 to \$18.91 per square foot of living area. The subject's improvement assessment of \$56,630 or \$17.70 per square foot of living area is somewhat above the range of the best comparables in this record in terms of overall improvement assessment, which the Board finds to be logical given the subject's slightly newer age than each of the best comparables and larger dwelling size than three of the best comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after considering appropriate adjustments to the best comparables in the record for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.



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: _____

August 19, 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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