



## FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ann Pleotis  
DOCKET NO.: 22-34616.001-R-1  
PARCEL NO.: 02-21-100-046-0000

The parties of record before the Property Tax Appeal Board are Ann Pleotis, the appellant, by attorney Kevin Fanning of Fanning Law, LLC in Schaumburg; 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:

<b>LAND:</b>	\$14,682
<b>IMPR.:</b>	\$41,318
<b>TOTAL:</b>	\$56,000

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 1.5-story dwelling of masonry exterior construction with 4,400 square feet of living area.<sup>1</sup> The dwelling is approximately 51 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2.5-car garage. The property has a 48,940 square foot site and is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$560,000 as of January 1, 2020.

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<sup>1</sup> The board of review described the subject dwelling as a 1.5-story design, which is supported by the photographic evidence submitted by the parties and was not refuted by the appellant

The appraisal was prepared by Peter Soukoulis, a Certified General Real Estate Appraiser. The intended use of the appraisal is to estimate the market value of the subject property for an ad valorem tax appeal. The appraiser described the subject to have average modernization and also observed no physical, functional or external problems of the subject property. The appraiser reported having inspected the exterior of the subject dwelling on June 20, 2020.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 0.06 to 0.33 of a mile from the subject property. The comparables have sites that range in size from 43,294 to 96,050 square feet of land area and are improved with 2-story dwellings of frame or brick and frame construction ranging in size from 3,650 to 5,310 square feet of living area. The homes are 44 or 48 years old. The comparables each have a basement, two of which have finished area. Each dwelling has central air conditioning and either a 2-car, a 3-car or a 4-car garage. Comparable #1 has an inground swimming pool. The appraiser described comparable #1 to have poor modernization and upgrades, whereas comparables #2 and #3 to have average modernization and upgrades. The comparables sold from August to December 2019 for prices ranging from \$410,000 to \$652,500 or from \$77.21 to \$154.80 per square foot of living area, land included. The appraiser adjusted the comparables for differences from the subject arriving at adjusted sale prices for the comparables ranging from \$395,500 to \$626,800 and an opinion of market value for the subject of \$560,000.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the inequity argument, the appellant submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located from .6 of a mile to 1.1 miles from the subject property. The comparables are class 2-04 properties that are improved with 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 2,324 to 3,920 square feet of living area.<sup>2</sup> The dwellings are from 37 to 58 years old. Each comparable has a full or partial basement, central air conditioning and a 2.5-car or a 3-car garage. Three comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$27,659 to \$46,747 or from \$7.81 to \$11.93 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$41,318 or \$9.39 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,000. The subject's assessment reflects a market value of \$710,000 or \$161.36 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%. The subject has an improvement assessment of \$56,318 or \$12.80 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables with equity data for each comparable and sales data for comparable #4.

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<sup>2</sup> The photographic evidence provided by the appellant depict the dwelling of comparable #1 with a 1.5-story design.

The comparables have the same assessment neighborhood code as the subject, three of which are within the same block as the subject and one comparable is along the same street as the subject property. The comparables have sites ranging in size from 48,831 to 106,500 square feet of land area. The comparables are improved with 1-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,466 to 3,728 square feet of living area. The dwellings range in age from 51 to 55 years old. The comparables each have a full or partial basement, one of which has finished area. Each comparable has central air conditioning, one or two fireplaces and a 2-car or a 3-car garage. The board of review's comparable #4 reportedly has other improvements which were not further described. The comparables have improvement assessments that range from \$37,338 to \$56,050 or from \$13.08 to \$21.63 per square foot of living area. Comparable #4 sold in February 2021 for \$722,000 or for \$292.78 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 in part 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 on this basis.

The appellant submitted an appraisal of the subject property and the board of review submitted one comparable sale to support their respective positions before the Property Tax Appeal Board.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser chose three comparable sales located within .33 of a mile from the subject property and were relatively similar to the subject in dwelling size and age. The appraiser adjusted the comparables for differences from the subject to arrive at an estimated market value of \$560,000 or \$127.27 per square foot of living area, including land. The subject's assessment reflects a market value of \$710,000 or \$161.36 per square foot of living area, including land, which is above the appraised value. The Board has given less weight to the board of review's evidence which consisted of unadjusted sales data on one comparable property that differed substantially from the subject in dwelling size. Based on this record, the Board finds the subject property had a market value of \$560,000 as of the assessment date at issue. Since market value has been established the Cook County Real Property Assessment Classification Ordinance for class 2 property of 10.00% shall apply which is also commensurate with the appellants' request. (86 Ill.Admin.Code §1910.50(c)(2)).

The appellant also argued assessment inequity as an alternative 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 record contains eight equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: \_\_\_\_\_

C E R T I F I C A T I O N

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:

January 20, 2026



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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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