



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

APPELLANT: George Georges & Banipal Georges
DOCKET NO.: 22-34674.001-R-1 through 22-34674.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are George Georges and Banipal Georges, the appellants, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-34674.001-R-1	09-07-411-036-0000	2,550	10,930	\$13,480
22-34674.002-R-1	09-07-411-037-0000	2,550	10,930	\$13,480

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 composed of two adjacent parcels improved with a one-story dwelling of frame and masonry exterior construction containing 1,164 square feet of living area. The dwelling is approximately 67 years old. Features of the property include a full basement with a formal recreation room, one fireplace, one bathroom and a one-car garage. The property has a combined 6,000 square foot site located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three class 2-03 equity comparables each of which is composed of two adjacent parcels improved with a one-story dwelling of masonry or frame and masonry exterior construction that range in size from

1,281 to 1,307 square feet of living area.¹ The dwellings are either 67 or 70 years old. Each property has a full basement, 1 or 2 bathrooms and a 1-car or 1.5-car garage. Two comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject property. These properties have combined improvement assessments ranging from \$23,310 to \$25,186 or from \$18.12 to \$19.66 per square foot of living area. Based on this evidence the appellants requested the subject's improvement assessment be reduced.²

The appellants submitted a copy of the final decision issued by the board of review disclosing the two parcels have a combined total assessment of \$29,172. The subject property has a combined improvement assessment of \$24,072 or \$20.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for parcel number (PIN) 09-07-411-036-0000 and indicated the subject property has a pro-rated assessment. The board of review assessment equity grid analysis included only PIN 09-07-411-036-0000. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-03 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,034 to 1,381 square feet of living area. The homes are 67 or 70 years old. Three comparables have full or partial basements with one having finished area and one comparable has a crawl space foundation. Each property has one bathroom and a 1-car, 1.5-car or 2-car garage. One comparable has central air conditioning and one comparable has a fireplace. The comparables have the same classification code as the subject property and are located in the subarea or ¼ of a mile from the subject property. Their improvement assessments range from \$14,733 to \$20,538 or from \$14.15 to \$15.40 per square foot of living area.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on seven equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The comparables have varying degrees of similarity to the subject that would require adjustments to make them more equivalent to the subject property. The comparables provided by the appellants are similar to the subject in that each comparable consists of two PINs improved with a one-story dwelling with the improvement assessment being prorated between the parcels. The appellants

¹ The grid analysis presented by the appellants lists six comparables, but the properties actually consist of three properties with prorated improvement assessments over two parcels.

² On the appeal the appellants requested the subject's improvement assessment be reduced to \$9,400. On a separate grid analysis the appellants requested the subject's improvement assessment be reduced to \$21,860.

comparables have improvement assessments ranging from \$23,310 to \$25,186 or from \$18.12 to \$19.66 per square foot of living area. The subject's improvement assessment of \$24,072 or \$20.68 per square foot of living area is within the overall improvement assessment range but above the range on a per square foot of living area basis as established by the appellants' comparables. The four board of review comparables have improvement assessments ranging from \$14,733 to \$20,538 or from \$14.15 to \$15.40 per square foot of living area. The subject's improvement assessment is above the range established by the board of review comparables. Based on this record the Board finds the appellants 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: _____

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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