FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Ted Plevritis
DOCKET NO.: 22-36009.001-R-1
PARCEL NO.: 02-24-103-038-0000

The parties of record before the Property Tax Appeal Board are Ted Plevritis, the appellant, by George N. Reveliotis, attorney-at-law 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 ***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:	$7,200
IMPR.:	$34,800
TOTAL:	$42,000

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 is improved with a 1.5-story dwelling of frame exterior construction with 3,227 square feet of living area. The dwelling is approximately 32 years old. Features of the property include a full unfinished basement, central air conditioning, one fireplace, and 2½ bathrooms. The property has a 3,227 square foot site located in Palatine, 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 inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables consisting of class 2-04 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,964 to 3,787 square feet of living area and in age from 57 to 66 years old. Each property has a full or partial basement, central air conditioning, and 2, 3 or 3½ bathrooms. Two comparables each have one fireplace, and three comparables have either a 2-car or a 3.5-car garage. These properties have the same assessment neighborhood code as the subject property and are located from 328 feet to .9 of a mile from the subject property. Their improvement assessments range from $17,000 to $33,296 or from $8.66 to $9.21 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $29,129.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $42,000. The subject property has an improvement assessment of $34,800 or $10.78 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables composed of class 2-04 properties improved with one-story dwellings of frame or frame and masonry exterior construction that have 2,529 and 2,121 square feet of living area and are 65 and 54 years old, respectively. One comparable has a crawl space foundation and one comparable has a partial basement with finished area. Each comparable has central air conditioning, 2½ bathrooms, and a 4-car or a 2-car garage. The comparables have the same assessment neighborhood code as the subject property. The improvement assessments for these properties are $27,707 and $24,776 or $10.96 and $11.68 per square foot of living area, respectively. The board of review contends the building assessed value per square foot for the comparables is higher than the subject, which supports the assessed value as equitable.

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

The parties submitted information on six equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds that none of the comparables are particularly similar to the subject property. Each comparable differs from the subject's 1.5-story design which detracts from their similarity to the subject property. The comparables are from approximately 19 to 33 years older than the subject dwelling indicating each property would require an upward or positive adjustment to make them more equivalent to the subject in age. Appellant's comparable #1 is approximately 17% larger than the subject dwelling indicating a downward adjustment for size would be appropriate. Appellant's comparables #2 through #4 and the board of review comparables are from approximately 21% to 39% smaller than the subject dwelling indicating each would require an upward adjustment to make them more equivalent to the subject in size. The comparables also differ from the subject in features such as number of bathrooms, type of foundation, basement size, basement finish, number of fireplaces, and garage amenity that would require adjustments to make them more equivalent to the subject property. The comparables submitted by the parties have improvement assessments that range from $17,000 to $33,296 or from $8.66 to $11.68 per square foot of living area. The subject's improvement assessment of $34,800 or $10.78 per square foot of living area falls above the overall range of the improvement assessments but within the range on a per square foot of living area basis as established by the comparables in this record. After considering the appropriate adjustments to the comparables for differences from the subject in age, size and features, 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:

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: 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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