



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

APPELLANT: Jurickonis Vaidas
DOCKET NO.: 22-36023.001-R-1
PARCEL NO.: 02-22-411-008-0000

The parties of record before the Property Tax Appeal Board are Jurickonis Vaidas, 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: \$5,880
IMPR.: \$21,260
TOTAL: \$27,140

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 1,105 square feet of living area. The dwelling is approximately 66 years old. Features of the property include a full basement with a recreation room, 1½ bathrooms, and a 1-car garage. The property has an 8,400 square foot site located in Palatine, 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales consisting of class 2-03 properties improved with one-story dwellings of frame or frame and masonry exterior construction that range in size from 1,101 to 1,462 square feet of living area. The homes are 66 or 67 years old. Each property has a partial or full basement, 1 or 1½ bathrooms, and a 1-car, 1.5-car or 2-car

garage. Two comparables have central air conditioning and two comparables have one fireplace. These properties have sites with either 8,400 or 18,100 square feet of land area. The comparables have the same assessment neighborhood code as the subject and are located from .2 to .5 of a mile from the subject property. The comparables sold from February 2021 to September 2022 for prices ranging from \$225,000 to \$270,000 or from \$184.68 to \$240.69 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$21,027.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,140. The subject's assessment reflects a market value of \$271,400 or \$245.61 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales consisting of class 2-03 properties improved with one-story dwellings of frame or frame and masonry exterior construction that have either 1,126 or 1,457 square feet of living area. The homes range in age from 66 to 69 years old. Each property has a full or partial basement with one having finished area, 1½ or 2½ bathrooms, and a 1-car or a 2-car garage. One comparable has central air conditioning. The comparables have sites ranging in size from 7,440 to 9,239 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Comparable #2 is located along the same street as the subject property. The comparables sold from April 2020 to September 2021 for prices ranging from \$315,000 to \$379,999 or from \$260.81 to \$288.63 per square foot of living area, including land. The board of review contends that using the comparable with the lowest price per square foot of \$260.81 and applying the subject's size of 1,105 square feet results in an estimated value of \$228,195 and an assessment of \$28,820, which supports the correctness of the assessment.

Conclusion of Law

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

The parties submitted information on six comparable sales with the same classification code and assessment neighborhood code as the subject property to support their respective positions. The Board gives less weight to board of review comparable #1 as this property sold in April 2020, less proximate in time to the assessment date than the remaining comparables submitted by the parties. The Board gives less weight to appellant's comparable #1 and board of review comparable #3 due to differences from the subject in size, each comparable being approximately 32% larger than the subject dwelling. The Board finds the best evidence of market value to be appellant's comparable sales #2 and #3 as well as board of review comparable sale #1 that are improved with dwellings that are 66 years old and range in size from 1,101 to 1,158 square feet

of living area. These comparables sold from February 2021 to September 2022 for prices ranging from \$225,000 to \$325,000 or from \$194.30 to \$288.63 per square foot of living area, including land. Board of review comparable #2 is most similar to the subject in location as well as features and sold in September 2021 for a price of \$325,000 or \$288.63 per square foot of living area, including land. The subject's assessment reflects a market value of \$271,400 or \$245.61 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is well supported by the comparable most similar to the subject in location and features. Based on this evidence the Board finds the assessment is reflective of the subject property's fair cash value 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: _____

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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