FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sam Dimitri
DOCKET NO.: 22-36029.001-R-1
PARCEL NO.: 02-25-409-001-0000

The parties of record before the Property Tax Appeal Board are Sam Dimitri, 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:	$5,511
IMPR.:	$16,489
TOTAL:	$22,000

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 one-story dwelling of frame construction containing 861 square feet of living area. The dwelling is approximately 69 years old. Features of the property include a crawl space foundation, one bathroom, and a 2-car garage. The property has a 10,020 square foot site located in Rolling Meadows, Palatine Township, Cook County. The subject is classified as a class 2-02 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 four comparable sales composed of class 2-02 properties that are improved with one-story dwellings each containing 861 square feet of living area. The homes are 68 or 69 years old. One comparable has a slab foundation and three comparables have crawl space foundations. Two comparables have central air conditioning, three comparables have a 1-car or 2-car garage, one comparable has a fireplace, and each comparable has one bathroom. These properties have sites ranging in size from 10,020 to 12,013 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located from .1 to .9 of a mile from the subject. The sales occurred from April 2021 to October 2022 for prices ranging from $160,000 to $215,000 or from $185.83 to $249.71 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to $18,623.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $22,000. The subject's assessment reflects a market value of $220,000 or $255.52 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 four comparable sales consisting of class 2-02 properties improved with one-story dwellings of frame or frame and masonry exterior construction each with 861 square feet of living area and range in age from 67 to 69 years old. Two comparables have partial basements and two comparables have crawl space foundations. Three comparables have central air conditioning. Each property has one bathroom and a 1.5-car or 2-car garage. These properties have sites ranging in size from 10,020 to 10,865 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. The comparables sold from April 2021 to November 2022 for prices ranging from $225,000 to $244,000 or from $261.32 to $283.39 per square foot of living area, including land.

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

The parties submitted information on eight comparable sales with the same classification code and neighborhood code as the subject property to support their respective positions. Each comparable is the same size as the subject dwelling with 861 square feet of living area and similar to the subject in age being from 67 to 69 years old. The comparables vary from the subject in features in that one comparable has a slab foundation, two comparables have partial basements, five comparables have central air conditioning, one comparable has a fireplace, and one comparable has no garage. Despite their similarities the comparables sold for a wide price range from $160,000 to $244,000 or from $185.83 to $283.39 per square foot of living area, including land. Appellant's comparables #2 and #3 and board of review comparables #1 and #2 have crawl space foundations and a 1-car, 1.5-car or a 2-car garage, somewhat similar to the subject in features, and sold from July 2021 to October 2021 for prices ranging from $169,900 to $227,000 or from $197.33 to $263.65 per square foot of living area, including land. The subject's assessment reflects a market value of $220,000 or $255.52 per square foot of living area, including land, is within the range established by the comparable sales in this record and is supported by the four comparables most similar to the subject in features. Based on this evidence the Board finds the assessment of the subject property is correct 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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