



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

APPELLANT: Timothy R. Fisher Jr.
DOCKET NO.: 22-36664.001-R-1
PARCEL NO.: 02-09-113-017-0000

The parties of record before the Property Tax Appeal Board are Timothy R. Fisher Jr., 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: \$10,557
IMPR.: \$43,456
TOTAL: \$54,013

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 two-story dwelling of frame construction that contains 3,260 square feet of living area. The dwelling is approximately 11 years old. Features of the home include a full basement, central air conditioning, one fireplace, three bathrooms, and a 3-car garage. The property has an 11,730 square foot site located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-78 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 consisting of class 2-78 properties improved with two-story dwellings of frame or masonry exterior construction that range in size from 3,205 to 3,559 square feet of living area. The homes range in age from 22 to 34 years old. Each comparable has a full basement, central air conditioning, one fireplace, two or three

bathrooms, and a 2-car or 2.5-car garage. The comparables have sites ranging in size from 9,242 to 10,513 square feet of land area. The comparables have the same assessment neighborhood code as the subject property. The comparables sold from June 2020 to April 2021 for prices ranging from \$435,000 to \$512,000 or from \$135.73 to \$152.13 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$47,009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,013. The subject's assessment reflects a market value of \$540,130 or \$165.68 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 2-78 properties improved with two-story dwellings of frame or masonry exterior construction that range in size from 2,728 to 3,310 square feet of living area. The dwellings range in age from 24 to 33 years old. Each property has a full basement, central air conditioning, one fireplace, 2½ or 4 bathrooms, and a 2-car or 3-car garage. These properties have sites ranging in size from 9,075 to 12,761 square feet of land area. These properties have the same assessment neighborhood code as the subject and are located ¼ of a mile from the subject or in the "subarea." The sales occurred from August 2021 to June 2022 for prices ranging from \$549,900 to \$626,200 or from \$166.13 to \$201.61 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 appellant 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. The Board gives less weight to appellant's comparables #1 and #4 as these properties sold less proximate in time to the assessment date at issue than the best comparables in this record. The Board gives less weight to board of review comparable #4 due to differences from the subject in dwelling size. 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 sales #1, #2 and #3 that range in size from 3,062 to 3,559 square feet of living area and in age from 22 to 28 years old. The comparables are from 11 to 17 years older than the subject dwelling suggesting upward adjustments to the comparables to make them more equivalent to the subject in age may be appropriate. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject for any differences. These five comparables sold from February 2021 to June 2022 for prices ranging from \$496,250 to \$626,200 or from \$143.86 to \$198.24 per square foot of living area, including land. The subject's assessment reflects a market value of \$540,130 or \$165.68 per square foot of living area, including land, which is within the

range established by the best comparable sales in this record. Based on this evidence, after considering the appropriate adjustments to the comparables for age and differences from the subject in features, the Board finds the assessment of the subject 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: _____

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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