



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

APPELLANT: Steven & Sandra Fuller
DOCKET NO.: 22-36674.001-R-1
PARCEL NO.: 02-22-411-020-0000

The parties of record before the Property Tax Appeal Board are Steven and Sandra Fuller, the appellants, 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 **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:

LAND: \$6,762
IMPR.: \$22,538
TOTAL: \$29,300

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 improved with a split-level style dwelling of frame and masonry exterior construction with 1,196 square feet of living. The dwelling is approximately 67 years old. Features of the home include a partial basement that has finished area, central air conditioning, 1½ bathrooms, and a 2-car garage. The property has a 9,660 square foot site located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales composed of class 2-34 properties improved with split-level style dwellings of frame and masonry exterior construction that range in size from 1,195 to 1,708 square feet of living area. The homes are 66 or 67 years old. Each property has a partial basement with finished area, central air conditioning, 1½ or 2 bathrooms,

and a 1-car or a 2-car garage. The comparables have sites ranging in size from 9,380 to 11,325 square feet of land area. Each property has the same assessment neighborhood code as the subject and are located from 73 feet to .6 of a mile from the subject property. Comparables #1 and #2 are located along the same street and within the same block as the subject property. The comparables sold from May 2021 to April 2022 for prices ranging from \$281,250 to \$405,000 or from \$229.65 to \$246.66 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$28,369.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,000. The subject's assessment reflects a market value of \$310,000 or \$259.20 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 comparables composed of class 2-34 properties improved with multi-level dwellings of frame and masonry exterior construction. Board of review comparables #2 and #3 have no sales information to address the appellant's overvaluation argument and will not be further discussed. Board of review comparables #1 and #4 have 1,368 and 1,241 square feet of living area and are 59 and 63 years old, respectively. Each comparable has a partial basement with finished area, central air conditioning, 1½ bathrooms, and a 1.5-car or 2-car garage. Comparable #1 has one fireplace. Each comparable has an 8,400 square foot site and has the same assessment neighborhood code as the subject property. The sales occurred in January 2021 and February 2021 for prices of \$344,000 and \$310,000 or for \$251.46 and \$249.80 per square foot of living area, including land, respectively.

Conclusion of Law

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

The record contains information on six comparable sales that have the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellants' comparable #3 and board of review comparable #1 due to differences from the subject in dwelling size. The Board finds the best evidence of market value to be appellants' comparable sales #1, #2, and #3 and board of review comparable sale #4 that range in size from 1,195 to 1,241 square feet of living area and in age from 63 to 67 years old. These comparables sold for prices ranging from \$281,250 to \$310,000 or from \$229.65 to \$249.80 per square foot of living area, including land. Appellants' comparables #1 and #2 are most similar to the subject in location as well as size and sold for prices of \$295,000 and \$281,250 or for \$246.66 and \$235.36 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$310,000 or \$259.20 per square foot of living area, including land, which is within the range on an overall price basis but is above the range on

a per square foot of living area basis as established by the best comparable sales in this record. Significantly, the Board finds the subject's assessment is above the two best comparables in this record in terms of location and size on both an overall basis and on a per square foot of living area basis. Based on this evidence the Board finds 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: _____

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Steven & Sandra Fuller, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602