



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

APPELLANT: Elizabeth Lopuski
DOCKET NO.: 22-36876.001-R-1
PARCEL NO.: 12-25-413-016-0000

The parties of record before the Property Tax Appeal Board are Elizabeth Lopuski, the appellant, by attorney George N. Reveliotis, 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: \$8,437
IMPR.: \$25,835
TOTAL: \$34,272

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 consists of a 2-story multi-family building of frame exterior construction with 2,176 square feet of gross building area. The building is approximately 124 years old. Features of the building include a full basement, 2 bathrooms and a 2-car garage. The property has a 6,250 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-11 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 that are located within the same assessment neighborhood code as the subject property. The parcels have from 4,166 to 4,270 square feet of land area that are improved with class 2-11, 2-story buildings of masonry exterior construction ranging in size from 2,176 to 2,488 square feet of building area. The buildings are

60 to 96 years old. The comparables have full basements, but no data was provided whether the basements have finished or unfinished area. Each comparable has 2 bathrooms and a 2-car garage. The comparables sold from September 2019 to November 2021 for prices ranging from \$215,000 to \$267,000 or from \$93.75 to \$107.32 per square foot of gross building area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$21,878 which reflects a market value of \$218,780 or \$100.54 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$34,272. The subject's assessment reflects a market value of \$342,720 or \$157.50 per square foot of gross building 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 that are located within the same assessment neighborhood code as the subject and within the subject's same block or approximately ¼ of a mile from the subject property. The parcels have from 4,000 to 4,688 square feet of land area that are improved with class 2-11, 1.5-story or 2-story buildings of frame, masonry or frame and masonry exterior construction ranging in size from 1,832 to 2,503 square feet of gross building area. The buildings are 70 to 111 years old. Three comparables have a full basement with two having finished area and 2 or 3 full bathrooms. One comparable has 1 additional half bathroom, and three comparables each have a 2-car garage. The comparables sold from October 2020 to January 2022 for prices ranging from \$350,000 to \$440,000 or from \$157.81 to \$240.17 per square foot of gross building area, including land. Based on this evidence the board of review requested confirmation of the subject's 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 eight comparable sales for the Board's consideration that present varying degrees of similarity to the subject in design, age, bathroom count and other features. Nevertheless, the Board gives less weight to the appellant's comparables #1, #3 and #4 as well as the board of review comparable #1 which sold less proximate in time to the January 1, 2022 assessment date at issue than the other comparables in the record. The Board gives less weight to the appellant's comparable #2 and board of review comparable #2 which differ in age to the subject.

The Board finds the best evidence of market value to be the board of review comparables #3 and #4 that sold proximate in time to the assessment date issue. In addition, these comparables are similar to the subject's building size and bathroom count, but present varying degrees of similarity to the subject in other features. These two comparables sold in January 2021 and May 2021 for prices of \$350,000 and \$395,000 or \$188.58 and \$157.81 per square foot of gross building area, including land, respectively. The subject's market value of \$342,720 or \$157.50 per square foot of gross building area, land included, falls below the two best comparable sales in this record. After considering the appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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: _____

August 19, 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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