



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

APPELLANT: Diana Kekatos Musial
DOCKET NO.: 22-37356.001-R-1
PARCEL NO.: 12-36-409-041-0000

The parties of record before the Property Tax Appeal Board are Diana Kekatos Musial, 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: \$7,480
IMPR.: \$22,714
TOTAL: \$30,194

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 dwelling of masonry construction with 1,344 square feet of living area that is approximately 73 years old. The dwelling features 1 bathroom, a full unfinished basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 5,541 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-05 property¹ 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 located within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 3,750 to 5,625 square feet of land area. The sites are improved with 2-story, class 2-05 dwellings

¹ Two-or-more story residence, over 62 years of age and up to 2,200 square feet of living area.

of masonry construction. The dwellings range in size from 1,296 to 2,040 square feet of living area and range in age from 74 to 101 years old. Each comparable features 1 bathroom, a full unfinished basement, 1 or 2 fireplaces, and a 2-car garage. Two comparables have central air conditioning. The comparables sold from January 2019 to August 2022 for prices ranging from \$216,811 to \$380,000 or from \$151.96 to \$216.05 per square foot of living area, including land. Appellant's counsel also submitted copies of the real estate transfer documents² for each comparable sale and a brief requesting a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,194.³ The subject's assessment reflects a market value of \$301,940 or \$224.66 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted a grid analysis with information on four comparable sales located within ¼ of a mile from the subject or the same subarea as the subject with three properties being located within the same assessment neighborhood code as the subject property. Each comparable has a site containing 5,000 square feet of land area that is improved with 2-story, class 2-05 dwellings of masonry construction. The comparables range in size from 1,139 to 1,391 square feet of living area and range in age from 74 to 82 years old. Each comparable has either 1 or 1½ baths, and a full basement, one of which is finished with a recreation room. Two comparables have central air conditioning, two comparables each have one fireplace, and two comparables have a 1-car or a 2-car garage. The comparables sold from June 2020 to April 2022 for prices ranging from \$315,000 to \$325,000 or from \$232.21 to \$276.56 per square foot of living area, land included.

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 record contains a total of eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparable sale #2 that sold in 2019 which is less proximate in time to the January 1, 2022 assessment date at issue and not as likely to reflect the subject's market value as of the lien date than the remaining sales in the record. This sale was also a Sheriff's sale suggesting that the seller was under duress and thus the sale lacked the fundamental element of an arm's-length transaction. The Board gave less weight to appellant's comparables #1 and #3 based on these being significantly larger in dwelling size and/or older in

² The real estate transfer instrument for comparable sale #2 disclosed that this was a Sheriff's (Judicial) sale. The remaining transfers were done via Warranty Deeds.

³ Although the board of review Notes on Appeal depict the total assessment to be \$30,195, the copy of the final decision of the Cook County Board of Review submitted by the appellant disclosed the final assessment to be \$30,194.

age relative to the subject. Lastly, the Board gave less weight to board of review comparables #1 and #4 due to lacking a garage which is a feature of the subject property and/or being located outside of the subject's assessment neighborhood code as well as having a finished basement, dissimilar to the subject's unfinished basement

On this record, the Board finds the best evidence of market value to be appellant's comparable sale #4 along with board of review comparables #2 and #3 which are most similar to the subject in location, bathroom count, dwelling size, age, unfinished basements, and garage feature. The best comparables in the record sold from April 2020 to April 2022 for prices ranging from \$280,000 to \$323,000 or from \$216.05 to \$276.56 per square foot of living area, land included. The subject's assessment reflects a market value of \$301,940 or \$224.66 per square foot of living area, including land, which is below the range established by the best comparable sales in the record in terms of overall value and within the range on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject is not overvalued and, therefore, a reduction in the subject's assessment is not warranted.

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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