



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

APPELLANT: Thomas Henniger
DOCKET NO.: 22-37675.001-R-1
PARCEL NO.: 12-32-408-014-0000

The parties of record before the Property Tax Appeal Board are Thomas Henniger, 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: \$3,753
IMPR.: \$17,247
TOTAL: \$21,000

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 consists of a 1.5-story dwelling of frame construction with 1,605 square feet of living area that is approximately 73 years old. The subject features 1 bathroom, a crawl space foundation, and a 1-car garage. The property has an 8,340 square foot site and is located in Northlake, Leyden Township, Cook County. The subject is classified as a class 2-03 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 ranging from 7,500 to 11,842 square feet of land area that are improved with 1-story, class 2-03 dwellings of frame construction. The dwellings range in size from 1,190 to 1,725 square feet of living area and

¹ One-story residence, any age, with 1,000 to 1,800 square feet of living area.

range in age from 70 to 81 years old. Each comparable has a crawl space foundation and a 2-car or a 2.5-car garage. Two comparables have central air conditioning. The comparables sold from February 2020 to November 2021 for prices ranging from \$95,381 to \$157,500 or from \$55.29 to \$109.60 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds 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 \$21,000. The subject's assessment reflects a market value of \$210,000 or \$130.84 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 the same "subarea" as the subject, and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 7,500 to 10,251 square feet of land area that are improved with 1-story or 1.5-story, class 2-03 dwellings of masonry, frame, or frame and masonry construction. The comparable dwellings range in size from 1,589 to 1,633 square feet of living area and range in age from 67 to 75 years old. Each comparable has 1, 1½, or 2 baths and a 2-car or a 3-car garage; two comparables have a full or partial basement, (one finished with a recreation room), and two have crawl space foundations; three comparables have central air conditioning; and one comparable has a fireplace. The comparables sold from June 2019 to March 2022 for prices ranging from \$252,000 to \$277,000 or from \$154.32 to \$172.05 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 comparables #1 and #2, along with board of review #3 and #4 based on these sales occurring in 2019 and 2020 which are less proximate in time to the January 1, 2022 assessment date at issue and, thus, less likely to be reflective of subject's market value than the remaining comparables that sold more proximate in time to the lien date. Additionally, appellant's comparable #1 appears to be an outlier based on its significantly lower sale price relative to the remaining sales in the record, and board of review comparables #3 and #4 both have basements, dissimilar to the subject's crawl space foundation. The Board also gave less weight to appellant's comparable #3 due to its substantially smaller dwelling size relative to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable #4, along with board of review comparables #1 and #2 which sold more proximate in time to the assessment date at issue and are more similar overall to the subject in location, dwelling size, age, foundation, and other amenities.

The best comparables in the record sold from February 2021 to March 2022 for prices ranging from \$157,500 to \$259,900 or from \$109.60 to \$163.56 per square foot of living area, land included. The subject's assessment reflects a market value of \$210,000 or \$130.84 per square foot of living area, including land, which falls well within the range established by the best comparable sales in the record both in terms of overall market value and 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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