



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

APPELLANT: Mihail Firtulescu
DOCKET NO.: 22-38418.001-R-1
PARCEL NO.: 09-27-307-035-0000

The parties of record before the Property Tax Appeal Board are Mihail Firtulescu, the appellant(s), 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 **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: \$8,259
IMPR.: \$24,741
TOTAL: \$33,000

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 62-year-old, one-story, single-family dwelling of frame and masonry construction with 1,231 square feet of living area. The property has a 6,353 square foot site located in Park Ridge, Maine Township, Cook County. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a two-car garage. The appellant reports that the subject is owner-occupied. The subject is classified as class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is overvalued. In support of this argument, the appellant submitted data for four comparable sales, each exhibiting varying degrees of similarity to the subject property. According to the appellant, all selected comparable properties are located within the same neighborhood code and are situated approximately 0.30 and 1.40 miles from the subject.

The comparable properties are described as Class 2-03 single-family one-story residences of frame and masonry construction, containing between 1,161 and 1,454 square feet of living area. These properties sold between 2019 and 2021 for prices ranging from approximately \$200.48 to \$286.89 per square foot of living area, including land.

Based on this evidence, the appellant requests that the subject property's assessment be reduced to \$32,079.

The Board of Review submitted its Notes on Appeal, reporting an assessment of \$35,464 for the subject property, which reflects a market value of \$354,640, or \$288.09 per square foot of living area, including land, when applying the 10 percent level of assessment for Class 2 property.

In support of the assessment, the Board of Review submitted information on three purportedly comparable properties with sales data and demonstrated varying degrees of similarity to the subject. The comparable properties relied upon by the Board are located within the same neighborhood code and situated within the same subarea as the subject property. The comparable dwellings are one-story, Class 2-03 single-family residences, ranging in age from 63 to 68 years and containing between 1,286 and 1,456 square feet of living area. These properties sold in 2022 for prices ranging from \$238.67 to \$301.24 per square foot of living area, including land.

The Board of Review contends that these comparable properties demonstrate that the subject's current assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's existing assessment.

Conclusions of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The parties submitted a total of eight Class 2-05 comparable sales for the Board's consideration. The Board has reviewed all comparable properties of record and accords the greatest weight to those most proximate to the subject property and most similar in size, age, and relevant physical characteristics.

The Board finds that the most persuasive evidence of the subject property's market value consists of the appellant's Comparable Nos. 1, 3 and 4, together with Comparable No. 4 submitted by the Board of Review. These properties, like the subject, are multi-level, Class 2-03

single-family masonry dwellings featuring amenities and living areas similar in size to the subject. All are located within the same neighborhood code and are in relatively close proximity to the subject property.

These comparable properties sold between 2019 and July 2021 at prices ranging from \$200.00 to \$280.68 per square foot of living area, including land. The subject's current assessment reflects an implied market value of \$354,640, or \$288.09 per square foot, which is above the range established by the most comparable properties.

Based on the totality of the evidence contained in the record, and after considering appropriate adjustments for differences between the subject property and the most comparable sales, the Board concludes that the appellant has established, by a preponderance of the evidence, that the subject property is overvalued. Accordingly, a reduction in the subject's assessment is 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: June 16, 2026



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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Cook County Board of Review

Docket No: 22-38418.001-R-1

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