



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

APPELLANT: John & Patricia Aliferis
DOCKET NO.: 22-39690.001-R-1
PARCEL NO.: 09-23-328-018-0000

The parties of record before the Property Tax Appeal Board are John & Patricia Aliferis, 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: \$8,143
IMPR.: \$35,057
TOTAL: \$43,200

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 is a two-story single-family dwelling of frame and masonry construction containing approximately 2,495 square feet of living area. The dwelling is approximately 58 years old and features a partial basement with a finished recreation room, central air conditioning, a fireplace and a two-car garage. The appellant reports that the subject is owner-occupied. The property is situated on a 6,264-square-foot site located in the City of Niles, within Maine Township, Cook County, Illinois. Pursuant to the Cook County Real Property Assessment Classification Ordinance, the subject is classified as a Class 2-78 residential property.

The appellant asserts that the subject property is overvalued. In support of this contention, the appellant submitted data for three comparable sales, each exhibiting varying degrees of similarity

to the subject. The appellant states that all selected comparable properties are located within the same neighborhood code as the subject property and are situated approximately 0.10 to 0.30 miles from the subject.

The comparable properties are Class 2-78 single-family frame and masonry dwellings containing between 2,594 and 2,662 square feet of living area. These properties sold between 2019 and 2021 for prices ranging from \$401,000 to \$465,000, or approximately \$160.72 to \$176.14 per square foot of living area, including land. Based on this evidence, the appellant requests that the subject's assessment be reduced to \$42,324.

The Board of Review submitted its Notes on Appeal, reporting an assessment of \$49,000 for the subject property. This assessment reflects an implied market value of \$490,000, or \$196.40 per square foot of living area, land included, 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 comparable sales properties exhibiting varying degrees of similarity to the subject property. All three comparable properties are located within the same neighborhood code as the subject; one is situated within one-quarter mile of the property, while the proximities of the remaining two were not reported. All comparable properties are in Park Ridge, Illinois. These properties sold between 2020 and 2021 for prices ranging from \$199.12 to \$323.86 per square foot of living area, including land.

Based on the submitted evidence, the Board of Review contends that the subject property's current assessment is equitable and falls within the range established by comparable properties. Accordingly, the Board 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 an appeal, the taxpayer must establish 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). Acceptable evidence of market value may include an appraisal of the subject property, a recent sale of the subject, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). After reviewing the record, the Board finds that the appellant has met this burden of proof; therefore, a reduction in the subject's assessment is warranted.

The parties submitted a total of eight Class 2-34 comparable sales for review. The Board has examined all comparable properties and assigns greater weight to those properties that are more proximate in location and more similar in size, age, and physical characteristics to the subject.

The Board observes that the Board of Review failed to disclose the proximity of two of its suggested comparable properties. Although these comparable properties are not excluded from

consideration, the absence of proximity information materially limits the Board's ability to determine whether these properties are located within market areas that reflect conditions comparable to those of the subject. Proximity is a critical element of comparability, as properties located farther away may be subject to different neighborhood influences, market dynamics, or economic conditions. Accordingly, the Board accords diminished weight to comparable properties for which proximity data has not been supplied. The Board further notes that all comparable properties submitted by the Board of Review are in the City of Park Ridge, whereas the appellant's comparable properties are in the City of Niles, where the subject property is situated.

The Board finds that the most persuasive evidence of the subject property's market value consists of the appellant's Comparable Properties Nos. 1 through 3. These comparable properties are Class 2-78 single-family masonry dwellings with amenities like those of the subject. They are located within the same neighborhood code and within relative proximity to the subject, providing reliable indicators of market value.

These properties sold between 2019 and 2021 for prices ranging from \$401,000 to \$465,000, or approximately \$160.72 to \$176.14 per square foot of living area, including land. The subject's current assessment reflects an implied market value of \$490,000, or \$196.40 per square foot, a figure that falls above the range established by the most comparable properties.

Based on the totality of the evidence, and after making appropriate qualitative considerations for material differences between the subject and the most similar comparable properties, the Board concludes that the appellant has demonstrated, by a preponderance of the evidence, that the subject property is overvalued. Accordingly, 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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