



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

APPELLANT: Konstantinos Melanis  
DOCKET NO.: 22-44073.001-R-1  
PARCEL NO.: 13-01-417-007-0000

The parties of record before the Property Tax Appeal Board are Konstantinos Melanis, 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:** \$11,163  
**IMPR.:** \$31,856  
**TOTAL:** \$43,019

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 masonry exterior construction with 2,896 square feet of gross building area. The building is approximately 92 years old. Features include a full basement with finished area, 2 bathrooms and 2-car garage. The property has a 3,720 square foot site and is located in Chicago, Jefferson 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 and less than a mile from the subject property. The parcels have from 3,720 to 4,125 square feet of land area that are improved with class 2-11, 2-story buildings of masonry or masonry and frame exterior construction ranging in size from

2,908 to 5,433 square feet of building area. The buildings are 93 to 100 years old. The comparables have full basements, but not data was provided if the basements have finished or unfinished area. Each comparable has 2 bathrooms and a 2-car garage. The comparables sold from January 2020 to December 2022 for prices ranging from \$310,000 to \$625,000 or from \$79.65 to \$137.54 per square foot of gross building area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$34,890 which reflects a market value of \$348,900 or \$120.48 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,019. The subject's assessment reflects a market value of \$430,190 or \$148.55 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 ¼ of a mile from the subject property. The parcels have 3,672 or 3,720 square feet of land area that are improved with class 2-11, 2-story buildings of frame or masonry exterior construction ranging in size from 2,494 to 3,183 square feet of gross building area. The buildings are 93 to 98 years old. Two comparables have slab foundations, and two comparables have full basements. One comparable has central air conditioning, and each comparable has 2 or 3 bathrooms and either a 1-car or a 2-car garage. The comparables sold from December 2019 to July 2022 for prices ranging from \$497,500 to \$580,000 or from \$156.30 to \$200.08 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. The Board gives less weight to the appellant's comparables #1 and #2 as well as the board of review comparables #1 and #4 due to differences in their considerably larger building sizes, dissimilar foundation types, presence of central air conditioning and/or sale dates that occurred in 2019 or 2020, which is less proximate in time to the January 1, 2022 assessment date at issue. In addition, the Board gives less weight to the board of review comparable #2 that has central air conditioning, unlike the subject.

The Board finds the best evidence of market value to be the parties' remaining comparables that sold proximate in time to the January 1, 2022 assessment date at issue and are also overall more

similar to the subject in building size, age, bathroom count, basement foundation and most features. These three comparables sold in November and December 2021 for prices ranging from \$380,000 to \$497,500 or from \$130.67 to \$156.30 per square foot of gross building area, including land. The subject's market value of \$430,190 or \$148.55 per square foot of gross building area, land included, falls within the range established by the best comparable sales in this record. After considering the appropriate adjustments to the two best sales comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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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