



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

APPELLANT: Erik Matsunaga
DOCKET NO.: 22-44816.001-R-1
PARCEL NO.: 13-12-103-094-0000

The parties of record before the Property Tax Appeal Board are Erik Matsunaga, 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: \$22,323
IMPR.: \$52,678
TOTAL: \$75,001

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 exterior construction with 3,443 square feet of living area. The dwelling is approximately 70 years old. Features of the home include a full basement with finished area, central air conditioning, 2 fireplaces, and a 1-car garage. The property has a 6,976 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and are less than a mile away from the subject. The appellant's evidence includes property characteristics printouts from the Cook County Assessor's Office which were analyzed to verify/update data in

the Section V grid analysis. The comparables consist of class 2-06 dwellings of frame and masonry exterior construction ranging in size from 2,621 to 3,344 square feet of living area. The dwellings are 71 or 73 years old. The dwellings have full basements with finished area. One comparable has 2 fireplaces, and two comparables each have a 1-car garage. The comparables have improvement assessments ranging from \$23,575 to \$48,555 or from \$8.53 to \$14.30 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$42,544 or \$12.36 per square foot of living area.

The board of review submitted its “Board of Review Notes on Appeal.” The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$75,001. The subject property has an improvement assessment of \$52,678 or \$15.30 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject and approximately ¼ of a mile from the subject. The comparables are improved with class 2-06, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,213 or 2,367 square feet of living area. The comparables are 69 to 73 years old. The dwellings have full basements with one having finished area and a 1-car garage. Two comparables each have central air conditioning, and one comparable has 1 fireplace. The comparables have improvement assessments ranging from \$35,253 to \$39,000 or from \$15.93 to \$17.00 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 seven equity comparables for the Board's consideration. The Board finds all the comparables are similar to the subject in location and age, except for appellant's comparable #2 with its 3% smaller dwelling size, the remaining six comparables are 20% to 36% smaller in dwelling size in relation to the subject dwelling. Nevertheless, the Board gives less weight to the board of review comparables due to their less similar dwelling sizes when compared to the subject dwelling. In addition, the Board has given less weight to the appellant's comparable #4 which is an outlier with its significantly lower improvement assessment relative to the other comparables in the record. Consequently, the appellant's comparables #1, #2 and #3 have improvement assessments ranging from \$37,480 to \$48,555 or from \$14.02 to \$14.30 per square foot of living area. The subject's improvement assessment of \$52,678 or \$15.30 per square foot of living area falls above the range established by the best comparables in the record. The subject's higher improvement assessment is logical given the subject's larger dwelling size

as well as other superior features, including central air conditioning, two fireplaces and garage amenity relative to these three comparables. After considering the adjustments to the appellant's comparables #1, #2 and #3 for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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: July 15, 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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