



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

APPELLANT: Stavros Tsirikolias  
DOCKET NO.: 22-49878.001-R-1  
PARCEL NO.: 10-16-325-052-0000

The parties of record before the Property Tax Appeal Board are Stavros Tsirikolias, 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 **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:** \$7,053  
**IMPR.:** \$31,946  
**TOTAL:** \$38,999

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 two parcels totaling 5,425 square feet of land. The improved parcel, identified by the Property Index Number (PIN) ending in -052, contains a 59-year-old, multi-level, single-family dwelling of masonry construction. The improvement includes 1,447 square feet of living area, a partial basement with a finished recreation room, central air conditioning, and an attached two-car garage. The second parcel, identified by the PIN ending in -057, is vacant and contains no improvements.

The appellant submitted the Cook County Board of Review's 2022 Assessed Valuations decision letter, which lists the final 2022 assessments for both parcels. The appellant is seeking a reduction to the improvement located on the parcel ending in PIN -052 and is not requesting any change to the land value of either parcel.

The property is located in Morton Grove, within Niles Township, Cook County. The parcel containing the improvement is classified as Class 2-34 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and submits this claim as the basis of the appeal. In support of this argument, the appellant provided information on four Class 2-34 comparable equity properties that exhibit varying degrees of similarity to the subject. According to the appellant, the selected comparables are located within the same neighborhood code as the subject and are situated either within one block of the subject property or between approximately 0.030 and 0.70 miles from it. The comparable properties are described as single-family dwellings of masonry or frame-and-masonry construction. They range in age from 54 to 60 years and contain between 1,313 and 1,463 square feet of living area. The improvement assessments for these comparables range from \$20.00 to \$21.42 per square foot of living area. Based on this evidence, the appellant requests that the subject's total assessment be reduced to \$37,073.

The Board of Review submitted its "Board of Review Notes on Appeal," indicating that the total assessment for the parcel ending in PIN -052 is \$39,001. The subject property has an improvement assessment of \$31,948, or \$22.08 per square foot of living area. In support of its position regarding the accuracy of the assessment, the Board of Review submitted data for four equity comparables. These comparables share the same neighborhood code as the subject property and are located either in the same subarea or within a one-quarter-mile radius of the subject. The proximity of one of the comparables to the subject was not reported. Each comparable is improved with a Class 2-34 multi-level, single-family dwelling of frame and masonry construction. The improvement assessments for these comparables range from \$22.85 to \$24.81 per square foot of living area.

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

### **Conclusion of Law**

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant must establish the inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include documentation of assessments for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

After reviewing the evidence submitted, the Board finds that the appellant has not met this burden. Therefore, a reduction in the subject property's assessment is not warranted.

The Board determines that the most persuasive evidence of assessment equity consists of comparable properties #2 and #4 submitted by the board of review, together with comparable properties #1, #2 and #3 submitted by the appellant. These comparable properties are similar to the subject in size, age, design, and location, and they reflect improvement assessments ranging from \$20.82 to \$22.96 per square foot of living area. The subject's improvement assessment of \$22.08 per square foot of living area falls within the range established by the most reliable comparable properties in the record.

After considering all comparable properties submitted by both parties, giving greater weight to those more proximate in location and more similar in size and features, and accounting for differences between the comparable properties and the subject, the Board finds that the subject's improvement assessment is supported.

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:

May 19, 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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