



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

APPELLANT: Christina Tragas
DOCKET NO.: 22-49923.001-R-1
PARCEL NO.: 03-25-309-012-0000

The parties of record before the Property Tax Appeal Board are Christina Tragas, 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: \$14,644
IMPR.: \$21,355
TOTAL: \$35,999

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 a multi-level dwelling of frame and masonry exterior construction with 1,244 square feet of living area. The home is approximately 52 years old. Features include a partial basement with finished area, 2½ bathrooms, central air conditioning, and a 2-car garage. The property has a 16,272 square foot lot and is located in Mount Prospect, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood and from 0.1 of a mile to 1.9 miles from the subject property. The comparables have sites that range in size from 9,100 to 10,969 square feet of land area. The comparables are improved with class 2-34 multi-level dwellings of frame or masonry exterior

construction ranging in size from 1,229 to 1,791 square feet of living area. The homes range in age from 54 to 61 years old. Each comparable has a partial basement with finished area, from 1 to 2½ bathrooms, central air conditioning, and a 1.5-car or a 2-car garage. Two comparables each have one fireplace. The comparable properties sold from July 2020 to December 2022 for prices ranging from \$318,000 to \$369,000 and from \$206.03 to \$275.68 per square foot of living area, land included. The appellant provided copies of deeds for the comparable sales in further support. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$31,295 which would reflect a total market value of \$312,950 or \$251.57 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted the board of review final decision disclosing the total assessment for the subject of \$35,999. The subject's assessment reflects a market value of \$359,990 or \$289.38 per square foot of living 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 two comparable sales located within the subject's assessment neighborhood.¹ The board of review did not disclose the proximity of the comparables to the subject. The board of review provided equity data for each comparable and sales data for two of these comparables. However, the equity data supplied is not responsive to the subject's overvaluation argument and will not be considered in this appeal. Board of review comparable sale #1 is the same property as the appellant's comparable sale #2. Comparables #1 and #2 have sites with either 9,100 or 9,343 square feet of land area. The two comparables are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction with either 1,262 or 1,275 square feet of living area. The homes are either 50 or 51 years old. Each comparable has a partial basement with finished area, 1 or 1½ bathrooms, and a 2-car garage. One comparable has central air conditioning and one fireplace. The comparable properties sold in October 2020 and November 2020 of \$318,000 and \$430,000 or \$251.98 and \$337.25 per square foot of living area, land included, respectively.² Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contend 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.

¹ The Board submitted four comparables with sales data for only two of these comparables.

² The parties differ as to the sale date for the common property, the appellant's comparable #2 and board of review comparable #2. The appellant reported the sale to be in July 2020 while the board of review reported it to be October 2020. No explanation was provided by either party for this discrepancy.

The parties submitted five comparable sales for the Board's consideration, with one sale common to both parties. The Board gives less weight to the appellant's comparable #4 which is a significantly larger dwelling than the subject.

The Board finds the best evidence of market value to be the parties remaining sales, which includes the sale shared by the parties. The comparables are similar to the subject in design/class, age, and dwelling size with varying degrees of similarity in bathroom count and other features. The properties sold for prices ranging from \$318,000 to \$430,000 or from \$251.98 to \$337.25 per square foot of living area, land included. The subject's assessment reflects a market value of \$359,990 or \$289.38 per square foot of living area, land included, which falls within the range established by the best comparables sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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:

March 17, 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

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