



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

APPELLANT: Russ Johnson  
DOCKET NO.: 22-49990.001-R-1  
PARCEL NO.: 03-31-110-006-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Russ Johnson, 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, PTAB hereby finds **A Reduction** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,680  
**IMPR.:** \$24,320  
**TOTAL:** \$32,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision 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 1,232 square feet, one-story masonry building situated on a 9,600 square feet lot in Arlington Heights, Wheeling Township, Cook County. The 61-year-old home, a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance, included 1.5 bathrooms, a full basement, and a two-car garage.<sup>1</sup>

The appellant contends the subject assessment overvalues the subject property based on recent sales of comparable properties. To demonstrate the \$33,000 assessment exaggerates the subject's market value, the appellant presented four sales of frame-and-masonry buildings within .2 miles

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<sup>1</sup> The appellant supplied inconsistent information regarding the presence of air conditioning in the subject property. Because the board of review indicated the subject had no air conditioning in its grid analysis, which comports with the appellant's representation in Section III of the petition, the Property Tax Appeal Board (PTAB) finds the subject property lacked air conditioning.

of the subject. The appellant's selected sales occurred between August 2019 and September 2022 for \$273,000 to \$310,000, or \$228.89 to \$259.85 per square foot. The sold properties included a full or partial basement, one- or two-car garage, and one to 1.5 bathrooms. The 63- to 66-year-old improvements had between 1,113 and 1,267 square feet in living area.

The county board of review responded in its "Notes on Appeal" that the subject was correctly assessed at \$33,000. The subject's assessment reflects a market value of \$330,000 when applying the 10% Cook County Real Estate Classification Ordinance assessment level for class two properties. In defense of the assessment, the board of review submitted four sales of one-story properties within a quarter mile of the subject. The 61- to 63-year-old improvements, which sold between August 2020 and July 2022, each featured a full basement, one to 1.5 bathrooms, and a one- or 1.5-car garage. The properties sold were 1,274 to 1,648 square feet in improvement size and sold for \$350,000 to \$615,000, or for between \$221.64 and \$482.73 per square foot.

### **Conclusion of Law**

The appellant contends the board of review's 2022 assessment of the subject overvalues the property. When market value is the basis of the appeal, the value of the property must be proven 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). 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 Property Tax Appeal Board (PTAB) finds the appellant overcame this burden of proof.

In this record, the improvements in appellant sales #2 through #4 were most similar to the subject and therefore best approximate market value for the subject. Appellant sales #2 and #4 occurred within one year of the assessment date and involved improvements that tracked the subject's lack of air conditioning and basement type, though both properties also lacked some of the subject's living and garage space. By contrast, appellant sale #3's improvement boasted air conditioning and slightly more living square feet, though the property was missing the subject's half bathroom. While the board of review submitted one sale of a building similar to the subject in most respects (except in the presence of air conditioning), the sale was an outlier relative to all other sales in evidence and was in fact nearly double the purchase price of many of the other comparable sales. As such, the best proximal sales of comparable improvements indicate the market valued the subject around \$228.89 and \$259.85 per square foot as of January 2022. Because the implied value based on the subject's 2022 assessment of \$330,000, or \$267.86 per square foot, is higher than the subject's approximated value based on the best comparable sales, PTAB finds the appellant showed assessment overvaluation by a preponderance of the evidence and a reduction in the assessment to \$32,000 is 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

AGENCY

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