



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

APPELLANT: Sofia Santos
DOCKET NO.: 22-50428.001-R-1
PARCEL NO.: 10-27-407-051-0000

The parties of record before the Property Tax Appeal Board are Sofia Santos, 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: \$6,264
IMPR.: \$43,477
TOTAL: \$49,741

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 two-story dwelling of frame and masonry exterior construction with 2,625 square feet of living area. The dwelling is approximately 66 years old. Features of the dwelling include a full unfinished basement, central air conditioning and a one-car garage. The property has a 4,640 square foot site and is located in Skokie, Niles 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables that have the same property classification code and assessment neighborhood code as the subject. The comparables are located from approximately .8 of a mile to 1.8 miles from the subject property. The comparables have sites that range in size from 6,089 to 8,732 square feet of land area. The comparables are improved

with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,256 to 2,887 square feet of living area. The dwellings are from 68 to 121 years old. Three comparables each have a partial unfinished basement and one comparable has a concrete slab foundation. Each comparable has central air conditioning and two fireplaces. Three comparables each have either a one-car or a two-car garage. The properties sold from March 2020 to April 2022 for prices ranging from \$375,000 to \$429,000 or from \$148.60 to \$168.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$41,973, reflecting a market value of \$419,730 or \$159.90 per square foot of living 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." The appellant provided a copy of the Cook County Board of Review decision for the 2022 tax year disclosing the final total assessment for the subject of \$49,741. The subject's assessment reflects a market value of \$497,410 or \$189.49 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 four comparable properties that are located approximately ¼ of a mile from the subject property or within the subject's subarea, three of which have the same assessment neighborhood code as the subject. The comparables have sites that range in size from 3,690 to 7,453 square feet of land area. The comparables are described as class 2-04 or class 2-06 properties that are improved with one and one-half-story or two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,324 to 2,768 square feet of living area. The dwellings are from 68 to 84 years old. The comparables each have a full basement, two of which have finished area. Each comparable has central air conditioning and either a one-car or a two-car garage. Two comparables each have one or two fireplaces. The properties sold from July 2021 to October 2022 for prices ranging from \$487,500 to \$650,000 or from \$209.30 to \$234.83 per square foot of living area, land included. 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 record contains eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #1 due to its smaller dwelling that lacks a basement foundation and is 55 years older than the subject. The Board has also given less weight to the appellant's comparables #2, #3 and #4 which are located more than one mile away from the subject and either have sale dates that occurred in 2020, less proximate to the lien date at issue

than the other sales in the record or they lack a garage, a feature of the subject. The Board has given reduced weight to board of review comparables #2 and #4 which differ from the subject in location or design.

The Board finds the best evidence of market value to be board of review comparables #1 and #3, which sold more proximate in time to the lien date at issue and are more similar to the subject in location, dwelling size and design. However, board of review comparable #1 is 18 years older than the subject and both comparables have features with varying degrees of similarity when compared to the subject, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these two comparables sold in July 2021 and October 2022 for prices of \$540,000 and \$650,000 or for \$209.30 and \$234.83 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$497,410 or \$189.49 per square foot of living area, including land, which is less than the two best comparables in the record both in terms of overall market value and on a price per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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: _____

October 21, 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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