



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

APPELLANT: Peter Dubs
DOCKET NO.: 22-50887.001-R-1
PARCEL NO.: 10-17-308-039-0000

The parties of record before the Property Tax Appeal Board are Peter Dubs, 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: \$7,254
IMPR.: \$22,746
TOTAL: \$30,000

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 1.5-story dwelling of frame and masonry exterior construction with 1,058 square feet of living area.¹ The dwelling is approximately 72 years old. Features of the home include a full basement with finished area, central air conditioning and a garage.² The property has a 5,580 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ as to the story height of the subject dwelling. The Board finds the best evidence of story height was provided by the board of review, which included an exterior photograph of the subject dwelling depicting a 1.5-story design.

² The appellant reported the subject dwelling has central air conditioning, which was not reported in the board of review's grid analysis. Additionally, both parties differ as to the size of the subject garage, where the appellant reported a 1-car garage and the board of review reported a 1.5-car garage.

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 148 feet to .5 of a mile from the subject property, two of which are also along the same street as the subject. The comparables have sites that range in size from 5,580 to 7,128 square feet of land area. The comparables are improved with one-story dwellings of masonry or frame or masonry exterior construction ranging in size from 1,058 to 1,148 square feet of living area. The dwellings are from 68 to 70 years old. The comparables each have a full basement, one of which has finished area. Each comparable has central air conditioning and three comparables each have a garage. The properties sold from August 2020 to June 2022 for prices ranging from \$220,000 to \$265,000 or from \$191.64 to \$245.37 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$22,783, reflecting a market value of \$227,830 or \$215.34 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" disclosing the total assessment for the subject of \$30,000. The subject's assessment reflects a market value of \$300,000 or \$283.55 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 have the same property classification code and assessment neighborhood code as the subject. The comparables are located within the same block as the subject or approximately ¼ of a mile from the subject property, one of which is also along the same street as the subject. The comparables have sites that range in size from 5,580 to 7,693 square feet of land area. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,021 to 1,252 square feet of living area. The dwellings are from 61 to 69 years old. The comparables each have a full or partial basement, one of which has finished area. Three comparables have central air conditioning, one comparable has a fireplace and each comparable has a garage. The properties sold from July 2019 to September 2022 for prices ranging from \$340,000 to \$410,000 or from \$303.51 to \$352.23 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 comparables #1 and #2, as well as board of review comparables #2, #3 and #4 which sold in 2019 or 2020, less proximate to the January 1, 2022 assessment date than other sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #3 and #4, along with board of review comparable #1, which sold more proximate in time to the lien date at issue and have the same property classification code and assessment neighborhood code as the subject. The comparables are similar to the subject in location, site size, dwelling size and age. However, the comparables have varying degrees of similarity to the subject in features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from May to September 2022 for prices ranging from \$220,000 to \$340,000 or from \$191.64 to \$307.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$300,000 or \$283.55 per square foot of living area, including land, which falls within the range established by the best comparables in the record. 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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