



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

APPELLANT: Sargiz & Frances Lazar
DOCKET NO.: 22-51998.001-R-1
PARCEL NO.: 10-35-102-051-0000

The parties of record before the Property Tax Appeal Board are Sargiz & Frances Lazar, the appellants, 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: \$11,088
IMPR.: \$31,912
TOTAL: \$43,000

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 multi-level dwelling of masonry exterior construction with 1,470 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a partial basement/lower level with finished area, and central air conditioning, a fireplace, and a two-car garage. The property has a 7,920 square foot site and is located in Lincolnwood, Niles Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four suggested comparable sales located in the same neighborhood code as the subject. The parcels range in size from 4,680 to 6,505 square feet of land area and are each improved with a class 2-34 multi-level dwelling of masonry exterior construction. The dwellings are 60 to 67 years old and range in size from 1,419 to 1,632 square feet of living area. Each dwelling has a partial basement/lower level with finished area. Features include central air conditioning, and three comparables each have a one-car or a two-car garage.

Comparables #1 and #2 each have a fireplace. The comparables sold from February 2021 to December 2022 for prices ranging from \$241,000 to \$396,000 or from \$169.84 to \$242.65 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$31,856 which would reflect a market value of \$318,560 or \$216.71 per square foot of living area, including land, when applying the level of assessment for class 2-34 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,000. The subject's assessment reflects a market value of \$430,000 or \$292.52 per square foot of living area, including land, when applying the level of assessment for class 2-34 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject and one of which is ¼ of mile from the subject. The parcels range in size from 4,000 to 6,550 square feet of land area and are each improved with a class 2-34 multi-level dwelling of masonry or frame and masonry exterior construction. The dwellings range in age from 59 to 65 years old and range in size from 1,302 to 1,422 square feet of living area. Each dwelling has a partial basement/lower level with finished area, central air conditioning, where comparable #4 has both a fireplace and a two-car garage. The comparables sold from October 2021 to May 2022 for prices ranging from \$445,000 to \$588,800 or from \$341.00 to \$425.44 per square foot of living area, including land. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #1 as well as board of review comparables #1, #2 and #3, each of which lack a garage which is a feature of the subject property.

The Board finds the best evidence of market value to be appellants' comparable sales #2, #3 and #4 along with board of review comparable sale #4, which are similar to the subject in classification, story height, foundation type and some features. Some of these homes necessitate adjustments for their ages of 59 to 67 whereas the subject is newer at 62 years old. These dwellings also bracket the subject in dwelling size ranging from 1,422 to 1,632 square feet of living area necessitating adjustments to make the dwellings more similar to the subject 1,470

square foot dwelling. Adjustments to these comparables are necessary for variations in lot size, fireplace count, and/or inferior garage capacity. These comparables sold from February 2021 to May 2022 for prices ranging from \$307,000 to \$588,800 or from \$208.28 to \$414.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$430,000 or \$292.52 per square foot of living area, including land, which is falls within the range established by the best comparable sales in this record both in terms of overall market value and on a per-square-foot of living area, including land.

Based on this evidence and after considering necessary adjustments to the comparables for differences when compared to the subject, the Board finds the appellants did not establish overvaluation by a preponderance of the evidence and a reduction in the subject's assessment 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: _____

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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