



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

APPELLANT: Dimas Dias
DOCKET NO.: 22-58395.001-R-1
PARCEL NO.: 16-19-411-017-0000

The parties of record before the Property Tax Appeal Board are Dimas Dias, 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: \$ 4,914
IMPR.: \$14,244
TOTAL: \$19,158

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 multi-family dwelling of masonry construction that was built in 1955 and is approximately 67 years old. The dwelling contains 1,989 square feet of living area and is situated on a 3,780 square foot site. The dwelling features a full unfinished basement, central air conditioning, and a two-car garage. The subject property is a Class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance. The subject property is located in Berwyn Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. The appellant did not challenge the subject's land assessment. In support of the inequity claim, the appellant submitted four suggested comparables that are located in the same assessment neighborhood code as the subject and from 56 feet to .2 of a mile from the subject. The comparables consist of two-story multi-family dwellings of masonry construction that are 95 or 97 years old. The dwellings range

in size from 2,136 to 2,347 square feet of living area. Each home features a full unfinished basement, central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$13,778 to \$14,518 or from \$5.87 to \$6.73 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$19,458. The subject property has an improvement assessment of \$14,244 or \$7.16 per square foot of living area.

In support of the subject's assessment, the board of review submitted three suggested assessment comparables located in the same assessment neighborhood code as the subject and $\frac{1}{4}$ of a mile from the subject. The comparables consist of 1.5-story dwellings of masonry construction that are 67 or 79 years old. The dwellings contain 1,791 or 1,763 square feet of living area. Two comparables have an unfinished basement and one comparable has a full basement used as a recreation room. Two comparable have central air conditioning and each comparable has a two-car garage. The comparables have improvement assessments ranging from \$14,197 to \$15,495 or from \$8.06 to \$8.70 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant argued the property was inequitable inequitably assessed. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted seven suggested assessment comparables for the Board's consideration. The Board gives little weight to the comparables submitted by the appellant as each dwelling is considerably older in age and comparables #1 through # are larger in dwelling size when compared to the subject. The Board finds the comparables submitted by the board of review are more similar when compared to the subject in location, design, age, dwelling size, and most features, with comparable #2 requiring a downward adjustment due its superior finished basement. These comparables have improvement assessments ranging from \$14,197 to \$15,495 or from \$8.06 to \$8.70 per square foot of living area. The subject property has an improvement assessment of \$14,244 or \$7.16 per square foot of living area, which falls at the lower end of the range established by the most similar equity comparables on an overall basis and below the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is well supported. Based on this record, the Boards finds the appellant failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence and no reduction the subject's improvement assessment is warranted.

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

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:

February 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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