



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

APPELLANT: Helen P. Collis Trust
DOCKET NO.: 23-24398.001-R-1 through 23-24398.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Helen P. Collis Trust, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-24398.001-R-1	16-17-314-001-0000	5,894	39,124	\$45,018
23-24398.002-R-1	16-17-314-002-0000	4,200	9,781	\$13,981

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 2023 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 2-story apartment building of masonry exterior construction with 4,404 square feet of gross building area. The building is 67 years old and features a full basement, a fireplace, and a 2-car garage. The property has a 4,210 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within the subject's assessment neighborhood and within .3 of a mile of the subject. The comparables consist of 2-story class 2-11 buildings of masonry exterior construction ranging in size from 3,192 to 5,444 square feet of gross building area. The buildings range in age from 98 to 107 years old. Each building has a full basement and two

comparables each have a 2-car or 3.5-car garage. The comparables have improvement assessments ranging from \$33,261 to \$57,243 or from \$9.73 to \$10.93 per square foot of gross building area. The appellant also submitted a memorandum and photographs of the neighboring property. The appellant argued that the neighboring property “diminishes the marketability and desirability of the subject.” Based on this evidence, the appellant requested a reduced improvement assessment of \$45,086 or \$10.24 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$58,999. The subject property has total improvement assessment of \$48,905 or \$11.10 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject’s assessment neighborhood and within .25 of a mile of the subject. Comparable #2 is the same property as the appellant’s comparable #1. The comparables consist of 2-story or 3-story class 2-11 buildings of masonry exterior construction ranging in size from 2,628 to 4,518 square feet of gross building area. The buildings are 98 to 110 years old. Each building has a full basement and a 2-car, 3-car, or 3.5-car garage. The comparables have improvement assessments ranging from \$29,854 to \$52,753 or from \$10.73 to \$11.68 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. 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 a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board with one comparable being common to the parties. The Board has given reduced weight to the appellant’s comparables #2, #3, and #4, as well as board of review comparable #4, which differ from the subject in building size and/or lack a garage, a feature of the subject. The Board finds the parties’ remaining comparables are similar to the subject in location, building size, and features. These comparables have improvement assessments that range from \$42,430 to \$52,753 or from \$10.73 to \$11.68 per square foot of gross building area. The subject's total improvement assessment of \$48,905 or \$11.10 per square foot of gross building area falls within the range established by the best comparables in this record. The Board gives no weight to the appellant’s argument concerning the subject’s “marketability and desirability” as the appeal is based on equity. Section 16-180 of the Property Tax Code provides in part that, “Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board...” (35 ILCS 200/16-180). Similarly, Section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, “Each appeal

shall be limited to the grounds listed in the petition filed with the Board.” (86 Ill. Admin. Code 1910.50(a)). Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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:

May 19, 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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