



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

APPELLANT: Ovi Smalberger  
DOCKET NO.: 23-24551.001-R-1  
PARCEL NO.: 16-06-412-018-0000

The parties of record before the Property Tax Appeal Board are Ovi Smalberger, 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:** \$8,941  
**IMPR.:** \$44,058  
**TOTAL:** \$52,999

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 two-story dwelling of stucco exterior construction with 1,953 square feet of living area. The dwelling is approximately 105 years old. Features of the dwelling include a partial, unfinished basement,<sup>1</sup> 1½ bathrooms and a fireplace. The property has a 6,878 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-05 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 along the

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<sup>1</sup> The board of review described the subject's dwelling with a partial basement that is unfinished, which was not refuted by the appellant.

same street and within .7 of a mile from the subject property. The appellant reported that the comparables have sites that range in size from 1,779 to 2,167 square feet of land area. The comparables are improved with two-story dwellings of frame or stucco exterior construction ranging in size from 1,779 to 2,167 square feet of living area. The dwellings are from 113 to 140 years old. The comparables each have a full basement with finished area, 1½ or 2½ bathrooms and a 2-car garage. Three comparables each have one or two fireplaces. The properties sold from April 2020 to February 2023 for prices ranging from \$345,000 to \$490,000 or from \$164.97 to \$245.00 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$42,848, reflecting a market value of \$428,480 or \$219.40 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 \$52,999. The subject's assessment reflects a market value of \$529,990 or \$271.37 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 approximately ¼ of a mile from the subject property, three of which are also along the same street as the subject. The comparables have sites with 6,696 or 8,600 square feet of land area. The comparables are improved with two-story dwellings of frame or frame and masonry exterior construction ranging in size from 1,927 to 2,153 square feet of living area. The dwellings are from 102 to 117 years old. One comparable has a crawl space foundation and three comparable each have a full basement. Each comparable has central air conditioning, 1½ or 2½ bathrooms and either a 1-car, a 2-car or a 3-car garage. Three comparables each have a fireplace. The properties sold from August 2021 to June 2023 for prices ranging from \$550,000 to \$635,000 or from \$273.57 to \$320.87 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 #2, #3 and #4, as well as board of review comparable #4 which sold in 2020 or 2021, less proximate to the January 1, 2023 assessment date than the other comparable sales in the record. The Board has also given less weight to board of review comparable #2 due to its lack of a basement foundation, a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #1, along with board of review comparables #1 and #3, which sold more proximate in time to the lien date at issue and are similar to the subject in location, dwelling size, design and age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in site size and other features, suggesting adjustments would be necessary to make them more equivalent to the subject. Nevertheless, these three comparables sold from July 2022 to June 2023 for prices ranging from \$357,500 to \$635,000 or from \$164.97 to \$320.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$529,990 or \$271.37 per square foot of living area, including land, which falls within the range established by the best comparable sales 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:

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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