



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

APPELLANT: James Frank
DOCKET NO.: 23-24871.001-R-1
PARCEL NO.: 15-25-310-025-0000

The parties of record before the Property Tax Appeal Board (PTAB) are James Frank, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$7,744
IMPR.: \$32,698
TOTAL: \$40,442

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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

A 1,920 square feet, two-story brick structure on a 7,040 square feet parcel in Riverside of Riverside Township, Cook County comprises the subject property. The 93-year-old, class 2-05 residence under the Cook County Real Property Assessment Classification Ordinance contained 1.5 bathrooms,¹ air conditioning, a two-car garage, and a full basement.

Contending assessment inequity as the basis of the appeal, the appellant argues the subject improvement assessment should be reduced to \$14.91 per improvement square foot. As evidence of nonuniform subject assessment, the appellant presented six class 2-05 properties in the subject's neighborhood. The appellant's suggested comparables each featured air conditioning (except

¹ The appellant provided internally inconsistent information regarding attributes of the subject property. Because the appellant once indicated the subject property had 1.5 bathrooms, which comports with the board of review's notes, PTAB finds the subject property contained 1.5 bathrooms for the tax year in question.

property #1), 1.5 or 2.5 bathrooms, and a full basement. These potential comparators varied from 72 to 92 years in building age; from 1,723 to 2,109 square feet in improvement size; and from \$13.16 to \$16.28 per living square foot in improvement assessment.

The board of review countered that the subject improvement assessment of \$32,698, or \$17.03 per living square foot, was equitable in its “Notes on Appeal.” In defense of the \$40,442 total subject assessment, the county board of review nominated four buildings in the subject’s subarea as equity comparables. The board of review’s preferred comparators all featured a full basement, a one- or two-car garage, and air conditioning (except submission #2). These properties were 76 to 91 years in building age; 1,956 to 2,097 square feet in living area; and \$17.82 to \$20.63 per living square foot in improvement assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment should consist of assessment documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

Of the parties’ submissions, board of review comparables #1 and #4 and appellant comparable #4 compared most favorably to the subject and therefore comprise the best evidence of assessment equity. Both board of review comparables #1 and #4 contained more living space and bathroom utility than the subject, which offset comparator #1’s smaller garage. Appellant comparable #4 nearly identically matched the subject in improvement size and amenities, except that the comparator’s newer building mitigated its smaller garage relative to the subject. Given this record, the subject improvement would be equitably assessed anywhere between \$14.38 to \$20.63 per living square foot. Because the subject assessment of \$17.03 per improvement square foot lands within this range, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction commensurate with the appellant’s request 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:

April 21, 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

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