



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

APPELLANT: Dimas Dias
DOCKET NO.: 23-26821.001-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: \$ 5,670
IMPR.: \$23,330
TOTAL: \$29,000

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 16-160 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 1.5-story multi-family dwelling of masonry construction that was built in 1953 and is approximately 70 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, a fireplace, 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 seven suggested comparables that are located in the same assessment neighborhood code as the subject and from next door to .14 of a mile from the subject. The comparables consist of 1.5 or 2-story multi-family dwellings of masonry or frame and masonry construction that from 69 to 98

years old. The dwellings range in size from 1,972 to 2,347 square feet of living area. Each home features a full or partial basement; one comparable has central air conditioning; and each comparable has a fireplace and a two-car or two and one-half car garage. The comparables have improvement assessments ranging from \$18,809 to \$25,330 or from \$8.70 to \$10.97 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 \$29,000. The subject property has an improvement assessment of \$23,330 or \$11.73 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 within ¼ of a mile from the subject. The comparables consist of 1.5-story dwellings of masonry construction that are 66 or 70 years old. The dwellings contain 1,761 or 2,017 square feet of living area. Two comparables have an unfinished basement and one comparable has a full basement used as a recreation room. Each comparable has central air conditioning and a two-car garage. The comparables have improvement assessments ranging from \$22,365 to \$24,330 or from \$11.84 to \$13.82 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 ten suggested assessment comparables for the Board's consideration. The Board gives little weight to comparables 1, 2, 5, 6 and 7 submitted by the appellant as each dwelling is considerably older in age when compared to the subject. Additionally, the Board finds these same five comparables are from 8% to 15% larger in dwelling size than the subject, further demonstrating their dissimilarity. 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 #3 requiring a downward adjustment due its superior finished basement. These comparables have improvement assessments ranging from \$22,365 to \$24,330 or from \$11.84 to \$13.82 per square foot of living area. The subject property has an improvement assessment of \$23,330 or \$11.73 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dimas Dias, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602