



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

APPELLANT: 1915 Oak Park LLC
DOCKET NO.: 23-26869.001-R-1
PARCEL NO.: 16-19-416-004-0000

The parties of record before the Property Tax Appeal Board are 1915 Oak Park LLC, the appellant, by George N. Reveliotis, attorney-at-law 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: \$6,237
IMPR.: \$29,763
TOTAL: \$36,000

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 multi-family building of masonry exterior construction containing 3,505 square feet of building area. The building is approximately 68 years old. Features of the property include a partial basement with an apartment, one fireplace, three bathrooms, and a 3-car garage. The property has a 4,158 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables composed of class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction that range in size from 3,505 to 3,966 square feet of building area. The buildings are 66 to 99 years old. Each property has a full or partial basement with

seven having apartments, one fireplace, and a 2-car, 2.5-car or 3 car garage. The comparables have 2, 3, 3½, or 4 bathrooms.¹ These properties have the same neighborhood code as the subject and are located within .14 of a mile from the subject. Their improvement assessments range from \$25,440 to \$28,763 or from \$6.56 to \$7.98 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$24,956.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,000. The subject property has an improvement assessment of \$29,763 or \$8.49 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables composed of class 2-11 properties improved with two-story multi-family buildings of masonry exterior construction that range in size from 3,223 to 3,505 square feet of building area. The buildings are from 66 to 72 years old. Each property has a full or partial basement with an apartment, 3 or 3½ bathrooms, and a 2-car garage. These properties have the same neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject. These properties have improvement assessments ranging from \$27,763 to \$30,909 or from \$7.98 to \$8.98 per square foot of building area. Board of review comparable #1 is the same property as appellant's comparable #1.

Conclusion of Law

The appellant 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 information on eleven equity comparables with the same classification code and neighborhood code to support their respective positions with one comparable being a duplicate. The Board gives less weight to appellant's comparables #3 through #9 due to differences from the subject building in age and/or size. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as the board of review comparables, which includes the duplicate comparable, that range in size from 3,223 to 3,794 square feet of building area and are from 66 to 72 years old. Each comparable has a smaller garage than the subject, indicating each property would need an upward adjustment to make it more equivalent to the subject property for this difference. Additionally, none of the board of review comparables have a fireplace, unlike the subject, indicating these would require upward adjustments for this difference. Conversely, board of review comparable #2 has an additional ½ bathroom the subject does not have suggesting a downward adjustment would be appropriate. Nevertheless, these comparables have improvement assessments that range from \$27,763 to

¹ The appellant submitted copies of the Cook County Assessor's property characteristic sheets for the subject and the comparables that described each property as having one fireplace. The property characteristic sheets also described the subject and seven comparables as having basements with apartments.

\$30,909 or from \$7.58 to \$8.98 per square foot of building area. The subject's improvement assessment of \$29,763 or \$8.49 per square foot of building area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate 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

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

APPELLANT

1915 Oak Park LLC, 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