



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

APPELLANT: Danny Sourbis
DOCKET NO.: 23-26876.001-R-1
PARCEL NO.: 16-32-118-009-0000

The parties of record before the Property Tax Appeal Board are Danny Sourbis, the appellant, by attorney 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: \$4,707
IMPR.: \$24,490
TOTAL: \$29,197

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 is improved with a two-story multi-family building of masonry exterior construction that contains 2,152 square feet of living area. The building is approximately 98 years old. Features of the property include a full basement finished with a recreation room, central air conditioning, one fireplace, four bathrooms, and a 2-car garage.¹ The property has a 3,843 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is 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 eight equity

¹ The appellant submitted a copy of the Cook County Assessor's Office property characteristic printout for the subject property from which descriptive information was verified or obtained.

comparables composed of class 2-11 properties improved with 1.5-story or 2-story buildings of frame or masonry exterior construction that range in size from 1,957 to 2,573 square feet of building area. The comparables are from 49 to 126 years old. Six comparables have full basements with four comparables having finished area and two comparables being unfinished. One comparable has a slab foundation. Each property has one fireplace, two comparables have central air conditioning, and six comparables each have a two-car garage. Each of the comparables has two or three full bathrooms and comparable #1 has an additional two half bathrooms.² The comparables have the same neighborhood code as the subject property and are located from .06 to .48 of a mile from the subject property. Their improvement assessments range from \$16,815 to \$26,054 or from \$8.38 to \$10.24 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$19,583.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,197. The subject property has an improvement assessment of \$24,490 or \$11.38 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of 1.5-story or 2-story multi-family buildings of masonry or frame and masonry exterior construction that range in size from 1,630 to 2,152 square feet of building area. The buildings are from 58 to 98 years old. Each comparable has a full basement with two being finished with formal recreation rooms. Each comparable has central air conditioning and two bathrooms. Three comparables each have a two-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 property. Comparable #1 is located along the same street as the subject property. These properties have improvement assessments ranging from \$24,643 to \$28,292 or from \$13.15 to \$15.42 per square foot of building area. The board of review asserted that the building assessed value per square foot for the comparable properties is greater than the subject, which supports the assessed value as equitable.

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 as the subject property to support their respective positions. The comparables have varying degrees of similarity to the subject in age, size, style and features. The Board gives less weight to appellant's comparables #1, #2, #5 and #6 due to differences from the subject in age and/or foundation. The Board gives less weight to board of review

² The appellant submitted copies of the Cook County Assessor's Office property characteristic printouts for the comparable properties from which descriptive information was verified or obtained.

comparables #2, #3 and #4 due to differences from the subject in age and size. The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #4, and #7 as well as board of review comparable #1 that range in size from 2,152 to 2,573 square feet of building area and are 98 to 109 years old. Each of these comparables has one or two fewer bathrooms than the subject, indicating each would require an upward adjustment to make them more equivalent to the subject for this difference. Appellant's comparables #4 and #7 have no central air conditioning, a feature of the subject property, necessitating upward adjustments to these comparables to make them more equivalent to the subject for this difference. Appellant's comparable #4 has an unfinished basement, unlike the subject property, suggesting an upward adjustment may be appropriate. Appellant's comparable #7 has no garage, dissimilar to the subject property's 2-car garage, requiring an upward adjustment for this difference. Finally, board of review comparable #1 has no fireplace, dissimilar to the subject, suggesting an upward adjustment would be appropriate. These four comparables have improvement assessments that range from \$21,569 to \$28,292 or from \$8.38 to \$13.15 per square foot of building area. Board of review comparable #1 is the most like the subject in location, style, exterior construction, age, dwelling size and most features with an improvement assessment of \$28,292 or \$13.15 per square foot of building area. The subject's improvement assessment of \$24,490 or \$11.38 per square foot of building area falls within the range established by the best comparables in this record and is below the comparable that is overall most like the subject property. Based on this record, after considering the appropriate adjustments to the best comparables to make them more equivalent to the subject property, 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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