



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

APPELLANT: Lynne Bertacchi
DOCKET NO.: 23-27554.001-R-1
PARCEL NO.: 27-31-112-008-0000

The parties of record before the Property Tax Appeal Board are Lynne Bertacchi, 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 ***a reduction*** 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: \$14,080
IMPR.: \$31,450
TOTAL: \$45,530

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 2-story dwelling of frame and masonry construction with 3,219 square feet of living area. The dwelling is approximately 29 years old. Features of the home include a partial basement, 2½ bathrooms, central air conditioning, 2 fireplaces and a 3-car garage. The property has a 20,115 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information, including property characteristics printouts, on four comparables located within the subject's assessment neighborhood and within 0.01 to 0.20 of a mile to the subject. Comparables #1 and #2 are located within the same block, according to the property index numbers, and street as the subject.

The comparables consist of class 2-78, 2-story dwellings of frame and masonry exterior construction each containing 3,219 square feet of living area. The homes are 26 to 29 years old. Each home has a full basement, 2½ bathrooms, central air conditioning, 2 fireplaces and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$23,422 to \$31,450 or from \$7.28 to \$9.77 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$48,999. The subject property has an improvement assessment of \$34,919 or \$10.85 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the subject's assessment neighborhood and within the subject's block or approximately ¼ of a mile of the subject. The comparables consist of class 2-78, 2-story dwellings of frame and masonry exterior construction each containing 3,219 square feet of living area. The homes are 28 or 29 years old. Each home has a partial or full basement, 2½ bathrooms, central air conditioning, a fireplace and a 3-car garage. The comparables have improvement assessments ranging from \$37,427 to \$43,838 or from \$11.63 to \$13.62 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested equity comparables for the Board's consideration, all of which are identical or nearly identical to the subject in design, age, bathroom count, dwelling size and most features. The eight comparables have improvement assessments ranging from \$23,422 to \$43,838 or from \$7.28 to \$13.62 per square foot of living area. Nevertheless, the Board gives most weight to the appellant's comparables #1 and #2 which are the only comparables in the record located along the subject's block and street and are from 0.01 and 0.20 of a mile from the subject property, respectively. The subject property has an improvement assessment of \$34,919 or \$10.85 per square foot of living area, which falls above the appellant's comparables #1 and #2 improvement assessments of \$31,450 or \$9.77 per square foot of living area. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: March 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

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