



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

APPELLANT: Crisa Drougas
DOCKET NO.: 23-27565.001-R-1
PARCEL NO.: 27-06-117-005-0000

The parties of record before the Property Tax Appeal Board are Crisa Drougas, 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: \$6,250
IMPR.: \$32,259
TOTAL: \$38,509

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 2-story dwelling of frame and masonry exterior construction with 2,411 square feet of living area. The dwelling is approximately 33 years old. The home features a full basement, central air conditioning and a 2-car garage. The property has a 10,000 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood and within 0.23 of a mile from the subject. The parcels have from 10,000 to 13,500 square feet of land area that are improved with class 2-78, 2-story dwellings of frame and masonry exterior construction ranging in size from 2,611 to 2,899 square feet of living area. The dwellings are 35 to 45 years old. Each comparable has a partial basement, central air conditioning and either a 2-car or a 2½-car garage. The comparables sold from February 2021 to

December 2023 for prices ranging from \$303,000 to \$430,000 or from \$116.05 to \$148.33 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$32,228 which reflects a market value of \$322,280 or \$133.67 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,509. The subject's assessment reflects a market value of \$385,090 or \$159.72 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood and within approximately ¼ of a mile from the subject. Comparables #1 and #4 are the same properties as appellant's comparables #1 and #2, respectively. The comparables have from 10,000 to 16,964 square feet of land area that are improved with class 2-78, 2-story dwellings of frame and masonry exterior construction ranging in size from 2,403 to 2,899 square feet of living area. The dwellings are 33 to 36 years old. Each comparable has a partial or full basement, central air conditioning and a 2-car garage. These four comparables sold from March 2021¹ and October 2023 for prices ranging from \$419,000 to \$430,000 or from \$147.54 to \$178.90 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 six comparable sales for the Board's consideration, two of which are common to both parties. The Board gives less weight to the appellant sale #4, board of review sale #3, and appellant sale #2/board of review sale #4 which sold in 2021 less proximate in time to the January 1, 2023 assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant sale #3, board of review sale #2 and the appellant sale #1/board of review sale #1 which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, design, age, dwelling size and most features. These three comparables sold from July to December 2023 for

¹ For the common comparable of appellant sale #2/board of review sale #4, a 2/18/2021 sale date was reported by the appellant and a 3/12/2021 sale date was reported by the board of review.

prices ranging from \$330,000 to \$430,000 or from \$122.77 to \$178.90 per square foot of living area, including land. The subject's estimated market value based on its assessment of \$385,090 or \$159.72 per square foot of living area, land included, falls within the range established by the best comparable sales in the record. Based on this record and after considering adjustments to the best sales comparables for differences when compared to the subject, the Board finds 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: _____

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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