



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

APPELLANT: John Bastas
DOCKET NO.: 23-27705.001-R-1
PARCEL NO.: 27-10-404-019-0000

The parties of record before the Property Tax Appeal Board are John Bastas, 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: \$5,575
IMPR.: \$27,000
TOTAL: \$32,575

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 multi-level dwelling of frame and masonry exterior construction with 1,840 square feet of living area. The home is approximately 45 years old. Features include a partial basement with finished area, central air conditioning and a 2-car garage. The property has an 8,920 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-34 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 six equity comparables located within the same assessment neighborhood and within 0.23 of a mile from the subject. One comparable is located within the same block as the subject. The comparables consist of class 2-34, multi-level dwellings of

masonry or frame and masonry exterior construction ranging in size from 1,854 to 2,913 square feet of living area. The homes are from 45 to 52 years old. The homes have partial basements with finished area and either a 1-car or a 2-car garage. Five comparables each have central air conditioning. The comparables have improvement assessments ranging from \$26,846 to \$35,357 or from \$11.22 to \$14.48 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 \$35,000. The subject property has an improvement assessment of \$29,425 or \$15.99 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 same assessment neighborhood and block as the subject. The comparables consist of class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,397 to 1,535 square feet of living area. The homes are from 52 or 53 years old. The homes have partial basements with finished area, central air conditioning and a 2-car garage. The comparables have improvement assessments ranging from \$26,648 to \$28,921 or from \$17.89 to \$19.46 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 ten suggested comparables for the Board's consideration. These comparables are relatively similar to the subject in overall property characteristics, except for varying degrees of similarity in their dwelling sizes. Nevertheless, the Board gives less weight to the appellant's comparables #4, #5 and #6 and the board of review's comparables which are significantly less similar to the subject in dwelling size than the other comparables in the record.

The Board gives more weight to the appellant's comparables #1, #2 and #3 which are overall most similar to the subject in location, design, age, dwelling size and/or other features. However, two of the comparables require downward adjustments for their 13% and 15% larger dwelling sizes to make them more equivalent to the subject. The Board finds the best comparable in the record to be the appellant's comparable #1 which is nearly identical to the subject in dwelling size. These three comparables have improvement assessments ranging from \$26,846 to \$29,241 or from \$13.81 to \$14.48 per square foot of living area. The subject's improvement assessment of \$29,425 or \$15.99 per square foot of living area falls above the range established by the best comparables in the record. Based on this record, the Board finds

the subject's improvement assessment is excessive 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:

April 21, 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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