



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

APPELLANT: Penny Pappas  
DOCKET NO.: 23-27714.001-R-1  
PARCEL NO.: 27-23-314-017-0000

The parties of record before the Property Tax Appeal Board are Penny Pappas, 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:** \$5,413  
**IMPR.:** \$23,137  
**TOTAL:** \$28,550

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 1,334 square feet of living area. The dwelling is 48 years old. The home features a partial basement with finished area, 2½ bathrooms and a 2-car garage. The property has an 8,328 square foot site and is located in Tinley 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 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 0.06 of a mile from the subject. The parcels have from 6,778 to 8,633 square feet of land area that are improved with class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,273 to 1,370 square feet of living

area. The dwellings are 47 or 48 years old. The comparables have partial basements with "N/A" reported for the finished area. Each comparable has 1 or 2 bathrooms, and three comparables each have a 2-car garage. The comparables sold from January 2021 to August 2022 for prices ranging from \$249,900 to \$286,000 or from \$187.33 to \$224.67 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$27,303 which reflects a market value of \$273,030 or \$204.67 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 \$31,999. The subject's assessment reflects a market value of \$319,990 or \$239.87 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 same assessment neighborhood and block as the subject. Comparables #1 and #4 are the same properties as appellant's comparables #2 and #1, respectively. The comparables have from 6,189 to 8,633 square feet of land area that are improved with class 2-34, multi-level dwellings of frame and masonry exterior construction ranging in size from 1,070 to 1,370 square feet of living area. The dwellings are each 48 years old. Each comparable has a partial basement with finished area and 1½ or 2 bathrooms. Two comparables each have central air conditioning, and three comparables each have a 2-car garage. These four comparables sold from April 2021 to September 2022 for prices ranging from \$285,000 to \$300,900 or from \$208.03 to \$281.21 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration, as two comparables are common to both parties. The Board gives less weight to the appellant's sales #3 and #4 as well as the board of review sales #2 and #3 which sold from January to September of 2021 occurring 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 parties' two common comparables which sold more proximate in time to the assessment date at issue. In addition, these comparables are relatively similar to the subject in location, design, age, dwelling size and

foundation type, but require adjustments for varying degrees of similarity in other features. These two comparables sold in March or September 2022 for prices of \$285,000 and \$286,000 or \$208.03 and \$224.67 per square foot of living area, including land. The subject's estimated market value based on its assessment of \$319,990 or \$239.87 per square foot of living area, land included, falls above the sale prices of the two best comparable sales in the record. Based on this record and after considering adjustments to the two best sales comparables for differences when compared to the subject, the Board finds 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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