



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

APPELLANT: Spyro Vallianatos  
DOCKET NO.: 23-29416.001-R-1  
PARCEL NO.: 27-20-103-023-0000

The parties of record before the Property Tax Appeal Board are Spyro Vallianatos, 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:** \$4,366  
**IMPR.:** \$60,634  
**TOTAL:** \$65,000

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 masonry exterior construction with 3,936 square feet of living area. The dwelling is approximately 22 years old. Features of the home include a full unfinished basement, central air conditioning, 2 fireplaces and a 3-car garage. The property has a 10,915 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-08 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 the improvement assessment inequity argument, the appellant submitted information on eight comparables located within 0.54 of a mile from the subject. One comparable is located within the same assessment neighborhood code as the subject. The comparables consist of class 2-08 or 2-78, 2-story dwellings of masonry or frame and masonry

exterior construction ranging in size from 3,521 to 4,428 square feet of living area. The dwellings are from 24 to 31 years old. Each comparable has a partial or a full basement with one having finished area, 2 fireplaces and either a 2-car or a 3-car garage. Seven comparables each have central air conditioning. The comparables have improvement assessments ranging from \$46,692 to \$64,117 or from \$12.96 to \$14.97 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 of \$65,000. The subject property has an improvement assessment of \$60,634 or \$15.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, none of which are located within the same assessment neighborhood code as the subject. The comparables consist of class 2-08, 2-story dwellings of masonry or frame or masonry exterior construction ranging in size from 3,802 to 4,342 square feet of living area. The dwellings are from 2 to 22 years old. Each comparable has a full basement with one having finished area, central air conditioning and either a 2-car or a 3-car garage. Three comparables have 1 or 2 fireplaces. The comparables have improvement assessments ranging from \$61,326 to \$72,665 or from \$16.13 to \$16.74 per square foot of living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

### **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 twelve comparable properties for the Board's consideration with varying degrees of similarity to the subject in location, assessment neighborhood and classification codes, age, dwelling size and other features. Nevertheless, the Board gives less weight to the appellant's comparables #2 and #4 as well as the board of review comparables #1 and #2 due to differences in their newer ages, larger dwelling sizes and/or basement finish when compared to the subject.

The Board gives most weight to the parties' remaining comparables which are overall most similar to the subject in age, dwelling size and have an unfinished basement area, like the subject. These eight comparables have improvement assessments ranging from \$46,496 to \$72,665 or from \$12.96 to \$16.74 per square foot of living area. The subject's improvement assessment of \$60,634 or \$15.40 falls within the range established by the most similar comparables in the record. Based on this record and after considering adjustments to the most similar comparables for differences when compared to the subject, 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.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

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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