



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

APPELLANT: Asimina Mitrakis  
DOCKET NO.: 23-33090.001-R-1 through 23-33090.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Asimina Mitrakis, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-33090.001-R-1	29-36-304-029-0000	5,082	26,918	\$32,000
23-33090.002-R-1	29-36-304-030-0000	4,356	0	\$4,356

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 two parcels, one of which is improved with a 2-story dwelling of frame and masonry exterior construction with 2,849 square feet of living area. The dwelling is approximately 45 years old. Features include a full basement with finished area, central air conditioning, and a 2.5-car garage. The improved parcel has a 9,240 square foot site<sup>1</sup> and is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance. The second parcel was not described by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of its argument, the appellant submitted information on four comparable sales located in the subject's assessment

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<sup>1</sup> The appellant did not provide the site size for the second parcel

neighborhood. The comparables have sites that range in size from 7,680 to 21,940 square feet of land area. The parcels are improved with class 2-78 dwellings of frame or frame and masonry exterior construction ranging in size from 2,190 to 3,293 square feet of living area. The dwellings range in age from 37 to 44 years old. Each comparable has a full or partial basement; however, no data was provided by the appellant concerning finished basement area. Three comparables each have central air conditioning. Each comparable has from a 2-car to a 3-car garage. The comparable properties sold from March 2020 to May 2023 for prices ranging from \$133,642 to \$240,000 or from \$40.58 to \$104.17 per square foot of living area, land included. In further support, the appellant provided unofficial copies of the deeds corresponding to the sales of the comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" for one parcel. The appellant submitted the board of review final decision disclosing the total assessment for both parcels of the subject of \$36,356. The subject's combined assessment reflects a market value of \$363,560 or \$127.61 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 in the subject's assessment neighborhood. The four parcels are improved with 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,390 to 3,026 square feet of living area. The homes range from 18 to 34 years old. Each comparable has a full or partial basement, one of which has finished area, central air conditioning, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$349,900 to \$400,000 or from \$118.97 to \$167.36 per square foot of living area.

### **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 based on overvaluation is not warranted.

This record contains eight suggested comparable sales submitted for the Board's consideration. The Board gives less weight to the appellant's comparables and board of review comparable #3 which are less similar to the subject in dwelling size and/or sold in March 2020 and March 2021, less proximate to the subject's January 1, 2023 assessment date under appeal than the other comparables in this records. Further, the appellant's comparable #2 lacks central air conditioning, which is a feature of the subject.

The Board finds the best evidence of market value to be the sales for board of review comparables #1, #2, and #4 which sold proximate in time to the subject's January 1, 2023 lien date. These comparables are similar to the subject in location, design/class, and dwelling size

with varying degrees of similarity in age, basement finish, if any, and other features. Each of the best comparables is a newer dwelling than the subject suggesting downward adjustments for this difference would be appropriate to make them more equivalent to the subject. The three best comparable sales sold from November 2021 to July 2022 for prices ranging from \$349,900 to \$380,000 or from \$118.97 to \$130.36 per square foot of living area, land included. The subject's assessment for the parcel with the improvement reflects a market value of \$363,560 or \$127.61 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after consideration of adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment, based on overvaluation, is not warranted.

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:

May 19, 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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