



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

APPELLANT: Karen L. Riney
DOCKET NO.: 23-39961.001-R-1
PARCEL NO.: 28-11-221-002-0000

The parties of record before the Property Tax Appeal Board are Karen L. Riney, 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: \$2,327
IMPR.: \$10,672
TOTAL: \$12,999

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 1-story dwelling of frame exterior construction with 919 square feet of living area. The dwelling is approximately 92 years old. Features of the home include a crawl space foundation, 1 bathroom and a 2-car garage. The property has a 6,650 square foot site and is located in Midlothian, Bremen Township, Cook County. The subject is classified as a class 2-02 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 in the subject's assessment neighborhood and within 0.38 of a mile from the subject. The parcels range in size from 6,299 to 8,750 square feet of land area and are improved with class 2-02, 1-story homes of frame exterior construction ranging in size from 624 to 924 square feet of living area. The homes are

from 61 to 98 years old. Two comparables have crawl space or slab foundations, and two comparables have full basements. Each comparable has 1 bathroom and either a 1-car or a 2-car garage. The comparables sold in September 2022 or June 2023 for prices ranging from \$62,000 to \$98,500 or from \$90.91 to \$116.76 per square foot of living area, including land.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$9,503. The requested assessment reflects a market value of \$95,030 or \$103.41 per square foot of living area, land included, 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 \$12,999. The subject's assessment reflects a market value of \$129,990 or \$141.45 per square foot of living area, land included, 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 same assessment neighborhood as the subject. The parcels have 6,650 or 7,980 square feet of land area and are improved with class 2-02, 1-story homes of frame exterior construction ranging in size from 872 to 976 square feet of living area. The homes are from 70 to 98 years old. Two comparables have crawl space or slab foundations, and two comparables have full basements. Each comparable has 1 bathroom and either a 1-car, a 2-car or a 2½-car garage. The comparables sold from February to September 2023 for prices ranging from \$135,000 to \$155,000 or from \$147.06 to \$174.31 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 a total of eight comparables sales for the Board's consideration, all of which sold proximate in time to the January 1, 2023 assessment date at issue but have varying degrees of similarity to the subject in age, dwelling size, foundation type and other features. Nevertheless, the Board gives less weight to the appellant's comparables and the board of review's comparables #1 and #2 which are less similar to the subject in age and/or dwelling size than the other comparables in the record. The Board gives more weight to the board of review's comparables #3 and #4 which are relatively similar to the subject in location, design, age, and dwelling size. However, these comparables still require downward adjustments for a basement foundation to make them more equivalent to the subject that has a crawl space foundation. These two comparables sold in February and May 2023 for prices of \$152,000 and \$155,000 or \$158.81 and \$174.31 per square foot of living area, including land. The subject's assessment

reflects an estimated market value of \$129,990 or \$141.45 per square foot of living area, including land, which falls below the two best comparables in the record. Based on this record and after considering the appropriate adjustments to the two best comparable sales for differences from 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:

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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