



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

APPELLANT: John Rooney
DOCKET NO.: 23-40920.001-R-1
PARCEL NO.: 14-29-128-028-0000

The parties of record before the Property Tax Appeal Board are John Rooney, 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: \$46,500
IMPR.: \$36,840
TOTAL: \$83,340

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 three-story multi-family building of frame exterior construction with 3,684 square feet of gross building area. The building is approximately 130 years old.¹ Features of the property include concrete slab foundation, three full bathrooms and a fireplace. The property has a site with 3,100 square feet of land area and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 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 on seven equity comparables that have the same assessment neighborhood code as the subject and are located

¹ The Board finds the best description of the subject building is found in the subject's property characteristic printout provided by the appellant.

within .23 of a mile from the subject property. The comparables are class 2-11 properties improved with two-story or three-story² multi-family buildings of frame or masonry exterior construction ranging in size from 2,226 to 3,951 square feet of gross building area. The buildings are from 109 to 135 years old. One comparable has a crawl space foundation and six comparables each have a full basement. Each comparable has from two to six full bathrooms and a fireplace. Five comparables each have a two-car garage. The comparables have improvement assessments that range from \$16,680 to \$38,502 or from \$5.45 to \$9.74 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$31,167 or \$8.46 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$85,000. The subject property has an improvement assessment of \$38,500 or \$10.45 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located approximately $\frac{1}{4}$ of a mile from the subject property. The comparables are class 2-11 properties improved with two-story or three-story multi-family buildings of masonry exterior construction ranging in size from 3,317 to 3,630 square feet of gross building area. The buildings are from 128 to 133 years old. Two comparables each have a concrete slab foundation and two comparables each have a full basement, one of which is finished with an apartment. Each comparable has three or four full bathrooms, one comparable has central air conditioning and three comparables each have a two-car garage. The comparables have improvement assessments that range from \$35,303 to \$39,539 or from \$10.45 to \$11.92 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is warranted based upon the evidence in the record.

The parties submitted eleven comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2, #3, #5, #6 and #7, as well as board of review comparable #4 due to differences from the subject in building size and/or story height.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4, along with board of review comparables #1, #2 and #3, which are similar to the subject in

² The appellant submitted property characteristic printouts for the subject and each comparable that contained photographs of the building's depicting comparable #4 with a three-story design.

location, building size, story height and age. However, three of the four comparables have basement foundations in contrast to the subject's concrete slab foundation, two comparables have central air conditioning and three comparables have a garage, neither of which are features of the subject. These differences suggest downward adjustments would be required to make the comparables more equivalent to the subject. Conversely, three comparables lack a fireplace, a feature of the subject, suggesting upward adjustments for this difference would be necessary. Nevertheless, the comparables have improvement assessments that range from \$35,303 to \$39,125 or from \$9.63 to \$10.78 per square foot of gross building area. The subject's improvement assessment of \$38,500 or \$10.45 per square foot of gross building area falls at the upper end of the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject in foundation type and other features, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: June 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

John Rooney, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602