FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Alfred Karalli Trust
DOCKET NO.: 23-49805.001-R-1 through 23-49805.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alfred Karalli Trust, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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
23-49805.001-R-1	10-30-124-008-0000	8,781	42,932	$51,713
23-49805.002-R-1	10-30-124-009-0000	19,326	3,856	$23,182

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 that are improved with a 2-story dwelling of masonry exterior construction with 3,210 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a full basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has a 20,821 square foot site and is located in Niles, Niles Township, Cook County. The subject is classified as a class 2-06 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 three equity comparables with the same assessment neighborhood code as the subject. The comparables are class 2-06 properties improved with 2-story dwellings of masonry exterior construction ranging in size from 3,023 to 3,382 square feet of living area. The dwellings are 69 to 73 years old and have partial or full basements. Two comparables each have central air conditioning and each comparable has a 2-car, a 2.5-car or a 3-car garage. One comparable has a fireplace. The comparables have improvement assessments that range from $37,758 to $41,262 or from $11.83 to $13.23 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" on one parcel. The appellant submitted the board of review final decision for both subject parcels disclosing the total assessment for the subject of $74,895. The subject property has an improvement assessment of $46,788 or $14.58 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are class 2-06 properties improved with 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,329 to 3,524 square feet of living area. The dwellings are 66 or 69 years old and have partial or full basements. Each comparable has central air conditioning and a 2-car garage, a 2.5-car or a 3-car garage. Three comparables each have one fireplace. The comparables have improvement assessments that range from $35,867 to $49,491 or from $14.04 to $16.03 per square foot of living area. Based on this evidence, the board of review requests 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seven suggested equity comparables for the Board's consideration that have the neighborhood code and property classification code as the subject. The Board gives less weight to appellant's comparable #1 which lacks central air conditioning. The Board gives less weight to board of review comparables #1 and #3 due to significant differences in dwelling size when compared to the subject.

The Board finds the best evidence of equity to be appellant's comparables #2 and #3 along with board of review comparables #2 and #4 which overall are more similar to the subject in age, dwelling size and some features. However, none of the comparables have finished basement area, suggesting upward adjustments are necessary to make them more equivalent to the subject. These comparables have improvement assessments ranging from $37,758 to $49,491 or from $12.49 to $14.14 per square foot of living area. The subject's improvement assessment of $46,788 or $14.58 per square foot of living area is within the range established by the best comparables in this record on an overall basis but higher on a per square foot basis due to subject's finished basement. After considering adjustments to the best comparables for differences such as finished basement area 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.

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:

C E R T I F I C A T I O N

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: July 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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