



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

APPELLANT: Halikias family Partnership  
DOCKET NO.: 23-50031.001-R-1  
PARCEL NO.: 31-07-405-036-0000

The parties of record before the Property Tax Appeal Board are Halikias family Partnership, the appellants, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in Homewood; 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:** \$15,931  
**IMPR.:** \$12,000  
**TOTAL:** \$27,931

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 31-year-old, one-story dwelling of frame construction with 1,898 square feet of living area, two bathrooms, a slab foundation, air-conditioning, no garage, and outdoor parking spaces. The property has a 12,495 square foot site in Tinley Park, Rich Township, Cook County. The property is a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends overvaluation as the basis of the appeal. In support of this argument, appellant submitted an appraisal estimating the subject property as vacant land with a market value of \$47,000 as of January 1, 2022. The appraisal stated the building was constructed for interim use and has no certificate of occupancy, and that the highest and best use would be to demolish the existing building and construct a residence upon it. The appraisal utilized the sales comparison approach based on seven sales of vacant land. These comparable sales are an

undisclosed distance from the subject; ranged in size from 12,711 to 30,000 square feet of land; and sold between June 2022 and March 2024, for amounts ranging from \$42,000 to \$65,000. Based on this the appraisal determined the market value for the subject property after adjustments was \$47,000. Appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property of \$27,931. Based on this evidence, appellant requests the subject property's total assessment be reduced to \$4,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,931, with an improvement assessment of \$12,000 and a land assessment of \$15,931. The subject's assessment reflects a market value of \$279,310 or \$147.16 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted no comparable sales properties, stating that an expanded search resulted in no available comps. The board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appraisal submitted by appellant contradictory and lacking in sufficient details to justify the market value finding. The appraiser valued the land as vacant, but it is not vacant. The appraisal stated the best and highest use was to demolish the current improvement and build a residence, but the subject is already improved with a residential building, with all utilities per the appraisal report. The appraisal report states notwithstanding its highest and best use determination, that the location is not ideal for a residence being at the entrance to the subdivision with cars passing and shining lights directly due to its placement. There is nothing in the record stating why the improvement is uninhabitable, only that a certificate of occupancy was never issued, but nothing as to why or if one could be issued. The report states the improvement was as a temporary structure, yet it is 31 years old. The report states it is built on a slab foundation but offers nothing as to why that makes the structure temporary as even an interim structure would need to be built to code. There is no documentation, permits, invoices, or contracts submitted to show intent to demolish the structure. There is nothing discussing its current use, or other uses such as a club house or storage facility. The appraisals sales comparison analysis failed to disclose the locations of the seven comparable properties, and even with adjustments to the sale prices, which ranged from \$56,700 to \$63,000, does not adequately explain reducing the current land value. Even though the board of review's submission provides

no assistance in determining whether the appellant's appraisal accurately reflects the subject's true market value, it is appellant's burden to show overvaluation. Accordingly, the Board finds that the appellant has failed to establish that the subject property improvement assessment is overvalued on this evidence. A reduction in the subject's assessment is therefore 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

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

APPELLANT

Halikias family Partnership, by attorney:  
William I. Sandrick  
Sandrick Law Firm, LLC  
1005 W. 175th Street  
Homewood, IL 60430

COUNTY

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