



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

APPELLANT: Luka Saric  
DOCKET NO.: 23-52785.001-R-1  
PARCEL NO.: 18-32-313-029-0000

The parties of record before the Property Tax Appeal Board are Luka Saric, the appellant, by George N. Reveliotis, attorney-at-law 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:** \$7,520  
**IMPR.:** \$29,479  
**TOTAL:** \$36,999

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 9,401 square foot site improved with a one-story dwelling of frame and masonry exterior construction that contains 1,820 square feet of living area. The dwelling is approximately 45 years old. Features of the property include a partial basement, central air conditioning, two fireplaces, one full bathroom, two half bathrooms, and a 2-car garage.<sup>1</sup> The property is in Willow Springs, Lyons Township, Cook County. The subject is a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables consisting of class 2-04 properties improved with one-story dwellings of frame or masonry exterior construction that

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<sup>1</sup> The appellant submitted a copy of the Cook County Assessor's Office property characteristics for the subject property that provided the best descriptive information for the subject property in this record.

range in size from 2,016 to 2,555 square feet of living area. The homes are 37 to 48 years old. Six comparables have a full or partial basement and one comparable has a slab foundation. Each property has two fireplaces and a 1.5-car, 2-car or 2.5-car garage. The comparables have 1½, 2, or 2½ bathrooms. Five comparables have central air conditioning. The comparables have the same neighborhood code as the subject property and are located from .02 to .34 of a mile from the subject property. Their improvement assessments range from \$23,890 to \$35,146 or from \$11.85 to \$15.26 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$24,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,999. The subject property has an improvement assessment of \$29,479 or \$16.20 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 composed of three class 2-04 properties and one class 2-34 property improved with one-story or multi-level dwellings of masonry, frame or frame and masonry exterior construction that range in size from 1,411 to 1,974 square feet of living area. The homes range in age from 4 to 45 years old. Each comparable has a full or partial basement with one having finished area. Each property has central air conditioning, one fireplace and a 1-car or 2-car garage. The comparables have 2, 2½ or 3 bathrooms. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$29,122 to \$50,732 or from \$16.82 to \$26.31 per square foot of living area.

### **Conclusion of Law**

The appellant 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 parties submitted information on eleven equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 through #6 due to differences from the subject property in dwelling size, foundation, and/or lack of central air conditioning. The Board gives less weight to board of review comparable #3 due to differences from the subject in age. The Board gives less weight to board of review comparable #4 due to differences from the subject in style. The Board finds the best evidence of assessment equity to be appellant's comparable #7 and board of review comparables #1 and #2 that are composed of class 2-04 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,836 to 2,016 square feet of living area and are 38 to 47 years old. The comparables have similar features as the subject property with improvement assessments that range from \$23,890 to \$33,208 or from \$11.85 to \$17.75 per square foot of living area. The subject's improvement assessment of \$29,479 or \$16.20 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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.



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Chairman



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Member

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Member



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Member



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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



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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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