FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tobias Anton
DOCKET NO.: 23-52820.001-R-1
PARCEL NO.: 18-18-415-010-0000

The parties of record before the Property Tax Appeal Board are Tobias Anton, the appellant(s), 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 assessment of the property as established by the **Cook** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$11,471
IMPR.:	$115,529
TOTAL:	$127,000

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 two-story dwelling of frame construction with 4,470 square feet of living area. The dwelling is just over three years old. Features of the home include a full basement, central air conditioning, two fireplaces and a two-car garage. The property is in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased from the developer on September 30, 2020, for a price of $991,676. The referenced sale was not advertised (initial sale by the developer), it was not due to a foreclosure proceeding and was not between family members. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price. The appellant’s position is that the property is over assessed and that the best evidence of value is the initial September 2020 sale between the developer and the appellant. The appellant included supporting documents memorializing the sale. The appellant is seeking a reduction in total assessment to $99,168

In support of its contention of the correct assessment, the board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $118,215. The subject's assessment reflects a market value of $1,182,150 or $221.85 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales with varying degrees of similarities to the subject property. The board of review properties were within a quarter mile's distance to the subject property. They are all two-story frame or frame and masonry construction. They were generally similar in age and features while varying in size per square foot of living space, ranging from 3,425 to 4,460 square feet of living area. They sold from December 2021 to November 2023 for prices ranging from $295.34 to $405.59 per square foot of living area, including land. Based on this evidence the board of review is asking for no change in 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 Board finds the best evidence of market value to be the comparable properties two, three and four offered by the board of review. They were sufficiently similar in size, location and features as compared to the subject property to carry the day. They all were sold much closer in time to the relevant appraisal date and better reflect market value. It is worth noting the Board recognizes the purchase of the subject property in September 2020 for a price of $991,676. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and that the property was sold using a realtor. The September 2020 sale was the initial sale post construction by the developer to the appellant. In further support of the transaction the appellant submitted a copy of the sales contract. 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 appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code 1910.63(e). The Board finds the purchase price is valid and was an arm's length transaction, however, given the date of initial sale and the fact that the appellant has the burden of proving the value of the property by a preponderance of evidence the board of review will prevail, and no change is in order.

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: September 15, 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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