



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

APPELLANT: Andrew Tylka
DOCKET NO.: 23-53024.001-R-1
PARCEL NO.: 18-35-222-015-0000

The parties of record before the Property Tax Appeal Board are Andrew Tylka, 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: \$4,421
IMPR.: \$50,578
TOTAL: \$54,999

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 9,825 square foot site improved with a three-story multi-family building of masonry exterior construction that contains 5,880 square feet of building area. The building is approximately 51 years old. Features of the property include an unfinished partial basement and six bathrooms.¹ The property is located in Justice, Lyons Township, Cook County. The subject is a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables consisting of class 2-11 properties improved with two-story or three-story or higher

¹ The appellant described the subject building as having one fireplace while the board of review indicated the subject had no fireplace.

multi-family buildings of masonry exterior construction that range in size from 5,880 to 7,011 square feet of building area. The buildings are from 33 to 47 years old. Five comparables have unfinished partial basements and one comparable has a full basement finished with an apartment. The comparables have four, five or six full bathrooms and comparable #4 has five additional half bathrooms. Each comparable has one fireplace. These properties have the same neighborhood code as the subject property and are located from .03 to .25 of a mile from the subject property. Their improvement assessments range from \$25,256 to \$53,579 or from \$4.30 to \$7.97 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$42,630.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,999. The subject property has an improvement assessment of \$50,578 or \$8.60 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables comprised of class 2-11 properties improved with three-story buildings of masonry exterior construction each with 5,880 square feet of building area. The buildings are 44 or 45 years old. Each property has an unfinished partial basement and six bathrooms. The comparables have the same neighborhood code as the subject property and are located ¼ of a mile from the subject. These properties have improvement assessments that range from \$50,794 to \$52,853 or from \$8.64 to \$8.99 per square foot of building 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 ten equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #2 due to differences from the subject in number of bathrooms. The Board gives less weight to appellant's comparable #4 due to differences from the subject building in style, age, bathroom count, foundation, and foundation finish. The Board gives less weight to appellant's comparable #5 due to differences from the subject in building size, being approximately 19% larger than the subject property. The Board gives less weight to appellant's comparable #6 as the improvement assessment is an outlier being approximately 46% lower than the next lowest comparable that is similar to the comparable in age, size and features. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3 as well as the board of review comparables that are each improved with a building containing 5,880 square feet of building area, an unfinished partial basement and six bathrooms, like the subject property. These comparables have improvement assessments that range from \$46,571 to \$52,853 or from \$7.92 to \$8.99 per square foot of building area. The subject's improvement

assessment of \$50,578 or \$8.60 per square foot of building area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not all assessed at identical levels, all that the constitution requires is a practical uniformity which exists based on the evidence 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.



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

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