



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

APPELLANT: Jim Grammas
DOCKET NO.: 23-53193.001-R-1
PARCEL NO.: 10-19-315-019-0000

The parties of record before the Property Tax Appeal Board are Jim Grammas, 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: \$8,950
IMPR.: \$23,049
TOTAL: \$31,999

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 6,630 square foot site improved with a one-story dwelling of masonry exterior construction containing 1,169 square feet of living area. The dwelling is approximately 70 years old. Features of the property include an unfinished full basement, one fireplace, one bathroom, and a two-car garage. The property is in Niles, Niles Township, Cook County. The subject is classified as a class 2-03 property 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 seven equity comparables consisting of class 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,015 to 1,236 square feet of living area. The homes range in age from 66 to 71 years old. Five comparables have full

basements with three having finished area, one comparable has an unfinished partial basement, and one comparable has a crawl space foundation. Each comparable has one or two fireplaces, 1 or 1½ bathrooms, and a 1-car or 2-car garage. Four comparables have central air conditioning. The comparables have the same neighborhood code as the subject property and are located from .02 to .16 of a mile from the subject property. These properties have improvement assessments ranging from \$16,733 to \$23,473 or from \$16.18 to \$18.99 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,878.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,999. The subject property has an improvement assessment of \$23,049 or \$19.72 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 consisting of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,067 to 1,380 square feet of living area and are 68 or 69 years old. Each comparable has a full basement with three having formal recreation rooms, a 1.5-car or 2-car garage and 1, 1½ or 2 bathrooms. Three comparables have central air conditioning. The comparables have the same neighborhood code as the subject property and are in the same block as the subject. The comparables have improvement assessments ranging from \$23,049 to \$27,874 or from \$20.20 to \$21.60 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 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 comparables #4 and #6 due to differences from the subject in dwelling size. The Board gives less weight to appellant's comparable #7 due to differences from the subject in foundation. The Board gives less weight to board of review comparable #3 due to differences from the subject in style and dwelling size. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3 and #5 as well as board of review comparables #1, #2 and #4 that are improved with one-story dwellings that range in size from 1,067 to 1,236 square feet of living area. These comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. These comparables have improvement assessments that range from \$21,180 to \$25,199 or from \$17.65 to \$21.60 per square foot of living area. The two comparables that do not have central air conditioning, like the subject property, include appellant's comparable #2 and board of review comparable #1 that have improvement assessments of \$23,473 and \$23,049 or \$18.99 and \$21.60 per square foot of living area, respectively. The subject's improvement

assessment of \$23,049 or \$19.72 per square foot of living 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: _____

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

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