



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

APPELLANT: Evangelhos Karasmanakis
DOCKET NO.: 23-53202.001-R-1
PARCEL NO.: 10-20-218-036-0000

The parties of record before the Property Tax Appeal Board are Evangelhos Karasmanakis, 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: \$7,488
IMPR.: \$24,663
TOTAL: \$32,151

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 5,760 square foot site improved with a one-story dwelling of frame and masonry exterior construction that contains 1,296 square feet of living area. The dwelling is approximately 58 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace, 2½ bathrooms and a 2-car garage.¹ The property is in Morton Grove, Niles Township, Cook County. The subject is 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 six equity comparables composed of class 2-03 properties improved with one-story dwellings of frame,

¹ The appellant submitted a copy of the Cook County Assessor's Office property characteristics for the subject property that supports the appellant's description of the subject property.

masonry or frame and masonry exterior construction that range in size from 1,280 to 1,596 square feet of living area. The homes are 63 to 71 years old. Five comparables have full basements with two having finished areas and one comparable has a partial basement with finished area. Each comparable has one or two fireplaces, a 1-car or 2-car garage and 1, 1½ or 2 bathrooms. Four comparables have central air conditioning. These properties have the same neighborhood code as the subject and are located within .09 of a mile from the subject. Their improvement assessments range from \$13,619 to \$29,355 or from \$10.64 to \$18.39 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,386.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,151. The subject property has an improvement assessment of \$24,663 or \$19.03 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 one-story dwellings of frame and masonry exterior construction that range in size from 1,170 to 1,404 square feet of living area and are 57 to 65 years old. Each property has a full basement, two with formal recreation rooms. Three comparables have central air conditioning, two comparables have a 1.5-car or 2-car garage, and the comparables have 1, 1½ or 2 bathrooms. These properties have the same neighborhood code as the subject property and are located ¼ of a mile from the subject or in the "subarea." The comparables have improvement assessments ranging from \$22,921 to \$27,575 or from \$19.04 to \$20.02 per square foot of living area. The board of review asserted that the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

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 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 #1 and #4 due to differences from the subject in dwelling size. The Board gives less weight to appellant's comparable #6 as the assessment of this property is an outlier being approximately 33% less than the next lowest comparable on a per square foot of living area basis. The Board places most weight on appellant's comparables #2, #3 and #5 as well as the board of review comparables that range in size from 1,170 to 1,404 square feet of living area. These comparables have varying degrees of similarity to the subject in features and would require adjustments to make them more equivalent to the subject property. Each of these comparables has from ½ to 1½ less bathrooms than the subject necessitating upward adjustments to make them more equivalent to the subject for this dissimilarity. Two of

the best comparables have no central air conditioning, a feature of the subject, requiring upward adjustments to make them more equivalent to the subject for this difference. Four of the comparables have no fireplace, unlike the subject, indicating upward adjustments would be appropriate. Three comparables have either no garage or a smaller garage than the subject indicating upward adjustments for this difference would be proper. Conversely, two of the best comparables have one more fireplace than the subject, suggesting downward adjustments for this difference would be appropriate. These six comparables have improvement assessments that range from \$20,765 to \$27,575 or from \$15.79 to \$20.02 per square foot of living area. The subject's improvement assessment of \$24,663 or \$19.03 per square foot of living area falls within the range established by the best comparables in this record, indicating the property is being equitably assessed. Based on this record, after considering the appropriate adjustments to the best comparables, 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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