



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

APPELLANT: Raluca I. Manea
DOCKET NO.: 23-53258.001-R-1
PARCEL NO.: 10-35-110-049-0000

The parties of record before the Property Tax Appeal Board are Raluca I. Manea, 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: \$8,222
IMPR.: \$23,777
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 5,873 square foot site improved with a one-story dwelling of masonry exterior construction containing 1,061 square feet of living area. The dwelling is approximately 67 years old. Features of the property include an unfinished partial basement, two fireplaces, 1½ bathrooms, and a 1.5-car garage.¹ The property is in Lincolnwood, 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 five equity

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

comparables comprised of class 2-03 properties improved with one-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,061 to 1,370 square feet of living area and are 68 to 99 years old. Two comparables have unfinished full basements and three comparables have partial basements with one being finished. The comparables have 1 or 1½ bathrooms and one or two fireplaces. Two comparables have central air conditioning and three comparables have a 1.5-car or 2-car garage. These properties have the same neighborhood code as the subject and are located within .06 of a mile from the subject property. Their improvement assessments range from \$22,540 to \$27,188 or from \$19.73 to \$21.31 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$21,591.

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 \$23,777 or \$22.41 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 masonry exterior construction that range in size from 1,040 to 1,217 square feet of living area. The homes are 66 or 68 years old. Each property has a full or partial basement with three being finished with formal recreation rooms, a 1-car or 2-car garage and 1, 1½ or 2 bathrooms. Two comparables have central air conditioning. The comparables have the same neighborhood code as the subject and are in the same block or ¼ of a mile from the subject property. These comparables have improvement assessments ranging from \$25,136 to \$32,568 or from \$24.17 to \$27.75 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 Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as the board of review comparables #1, #2 and #3 that are most similar to the subject in location, age, and size. These comparables range in size from 1,040 to 1,069 square feet of living area and are 66 to 70 years old. The comparables have varying degrees of similarity to the subject in features and require adjustments to make them more equivalent to the subject property. Appellant's comparable #2 and board of review comparables #1 and #3 have central air conditioning, unlike the subject property, necessitating downward adjustments to the comparables to make them more equivalent to the subject for this difference. Board of review comparables #1 and #3 have larger garages than the subject indicating downward adjustments to the comparables would be proper. Additionally, board of review comparable #3 has an additional ½ bathroom that suggests a downward adjustment would be appropriate. Conversely, each of the board of review comparables has two less fireplaces than the subject and board of

review comparable #2 has a smaller garage than the subject indicating upward adjustments to the board of review comparables for these differences would be proper. These five comparables have improvement assessments that range from \$22,540 to \$29,433 or from \$21.09 to \$27.75 per square foot of living area. The subject's improvement assessment of \$23,777 or \$22.41 per square foot of living area falls within the range established by the best comparables in this record supporting the conclusion the subject is being equitably assessed.

The Board gives less weight to appellant's comparables #3, #4 and #5 due to differences from subject in age and/or size. The Board gives less weight to board of review comparable #4 due to differences from the subject in size and the fact the property is the least similar to the subject in location.

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Raluca I. Manea, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602