FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nick Theodosis
DOCKET NO.: 23-53278.001-R-1
PARCEL NO.: 10-20-407-037-0000

The parties of record before the Property Tax Appeal Board are Nick Theodosis, 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:	$7,254
IMPR.:	$20,790
TOTAL:	$28,044

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 5,580 square foot site improved with a one-story dwelling of masonry exterior construction containing 1,100 square feet of living area. The dwelling is approximately 62 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace, one bathroom and a 2-car garage. The property is in Morton Grove, 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 nine equity comparables composed of class 2-03 properties improved with one-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,045 to 1,180 square feet of living area and are 62 to 75 years old. Three comparables have unfinished full basements, three comparables have unfinished partial basements, and three comparables have crawl space foundations. Each comparable has one fireplace and one or two bathrooms. Six comparables have central air conditioning and eight comparables have a 1-car, 1.5-car or a 2-car garage. The comparables have the same neighborhood code as the subject and are located within .17 of a mile from the subject property. These properties have improvement assessments ranging from $17,073 to $19,625 or from $16.07 to $17.84 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $18,436.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $28,044. The subject property has an improvement assessment of $20,790 or $18.90 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 composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that have either 1,100 or 1,288 square feet of living area and are from 61 to 64 years old. Each comparable has a full basement with two comparables having formal recreation rooms, central air conditioning, one or two bathrooms, and a 1.5-car or 2-car garage. These properties have the same neighborhood code as the subject and are in the same block as the subject or ¼ of a mile from the subject property. Their improvement assessments range from $20,966 to $24,746 or from $19.00 to $19.21 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 #2, #5 and #6 as well as board of review comparable #1 that range in size from 1,050 to 1,100 square feet of living area and are 63 to 75 years old. These comparables have varying degrees of similarity to the subject and require adjustments to make them more equivalent to the subject property. Appellant's comparables #5 and #6 differ from the subject in exterior construction with frame or frame and masonry construction while the subject has a masonry exterior suggesting upward adjustments for this difference may be proper; each comparable has a partial basement while the subject has a full basement indicating upward adjustments to the comparables for this difference would be appropriate; and each comparable has a smaller garage than the subject necessitating upward adjustments. Board of review comparable #1 has a no fireplace and a smaller garage than the subject, necessitating an upward adjustment for these dissimilarities. Conversely, appellant's comparable #2 has one more bathroom than the subject indicating a downward adjustment for this difference would be proper. These four comparables have improvement assessments that range from $17,073 to $20,966 or from $16.26 to $19.06 per square foot of living area. The subject's improvement assessment of $20,790 or $18.90 per square foot of living area falls within the range established by the best comparables in this record, demonstrating the subject is being equitably assessed. Less weight is given the remaining comparables submitted by the appellant due to differences from the subject owing to having no central air conditioning, the lack of a garage, and/or having a crawl space foundation. The Board gives less weight to board of review comparables #2, #3 and #4 due to differences from the subject in dwelling size. 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:

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: 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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