FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Chicago Title Land Trust
DOCKET NO.: 23-53284.001-R-1
PARCEL NO.: 10-27-416-043-0000

The parties of record before the Property Tax Appeal Board are Chicago Title Land Trust, 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:	$8,286
IMPR.:	$34,990
TOTAL:	$43,276

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 5,919 square foot site improved with a multi-level dwelling of masonry exterior construction that contains 1,450 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, two fireplaces, 3½ bathrooms, and a 2.5-car garage.[1] The property is in Lincolnwood, Niles Township, Cook County. The subject is a class 2-34 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 eight equity comparables composed of class 2-34 properties improved with split-level dwellings of masonry

[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 property.

or frame and masonry exterior construction that range in size from 1,372 to 1,849 square feet of living area. The dwellings are from 56 to 66 years old. Each comparable has a partial basement with finished area, central air conditioning, and one or two fireplaces. The comparables have one or two full bathrooms, and six comparables have an additional 1 or 2 half bathrooms. Seven of the comparables have a 1-car, 2-car or 2.5-car garage. These properties have same neighborhood code as the subject property and are located within a .10 mile from the subject property. The comparables have improvement assessments that range from $25,366 to $39,651 or from $18.12 to $23.55 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $30,682.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $43,276. The subject property has an improvement assessment of $34,990 or $24.13 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 2-34 properties improved with multi-level dwellings of masonry exterior construction that range in size from 1,350 to 1,487 square feet of living area and are 56 to 64 years old. Each property has a partial basement with a formal recreation room, central air conditioning and 2 or 2½ bathrooms. Three comparables have one fireplace and a 2-car garage. These properties have the same neighborhood code as the subject property and are located ¼ of a mile from the subject. Their improvement assessments range from $34,173 to $37,591 or from $24.54 to $25.31 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, #3 and #8 along with board of review comparables #2, #3 and #4 that range in size from 1,370 to 1,581 square feet of living area and are 56 to 63 years old. Each comparable has 1, 1½, or 2 fewer bathrooms than the subject and one less fireplace than the subject suggesting each comparable would require upward adjustments to make them more equivalent to the subject prroperty for these differences. Additionally, five of these comparables have a smaller garage than the subject indicating upward adjustments for this difference would be proper. These six comparables have improvement assessments that range from $25,366 to $37,591 or from $18.12 to $25.31 per square foot of living area. The subject's improvement assessment of $34,990 or $24.13 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the appropriate adjustments to the comparables. The Board gives less weight to appellant's comparable #1 as this property has no garage, which is a feature of the subject property. The Board gives less weight to appellant's comparables #4 through #7 due to differences from the subject in dwelling size. The Board gives less weight to board of review comparable #1 as this property has no fireplace and no garage, which are features of the subject property. 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:

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

AGENCY

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