FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Angeliki Frigelis
DOCKET NO.: 23-53296.001-R-1
PARCEL NO.: 10-28-420-037-0000

The parties of record before the Property Tax Appeal Board are Angeliki Frigelis, 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:	$8,310
IMPR.:	$34,689
TOTAL:	$42,999

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 5,936 square foot site improved with a one-story dwelling of masonry exterior construction that contains 1,645 square feet of living area. The dwelling is approximately 67 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, two fireplaces, one full bathroom, two half 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 four equity

[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.

comparables consisting of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,645 to 1,705 square feet of living area and are 67 or 68 years old. Two comparables have full basements with one having finished area and two comparables have partial basements each with finished area. Each comparable has central air conditioning, one or two fireplaces and 1½ or 2 bathrooms. Three comparables have either a 1.5-car or 2-car garage. These properties have the same neighborhood code as the subject property and are located from .01 to .29 of a mile from the subject property. Their improvement assessments range from $28,576 to $33,690 or from $17.08 to $20.48 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $30,877.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $42,999. The subject property has an improvement assessment of $34,689 or $21.09 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 range in size from 1,419 to 1,645 square feet of living area and are 66 or 70 years old. Three comparables have full basements with one having a formal recreation room and one comparable has a partial basement with a formal recreation room. Each comparable has central air conditioning. Three comparables have one or two fireplaces and a 1.5-car or 2-car garage. The comparables have one, two or three full bathrooms and three comparables have an additional one or two half bathrooms. Three comparables have the same neighborhood code as the subject property. Their improvement assessments range from $31,361 to $35,693 or from $21.70 to $23.76 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 eight equity comparables with the same classification code as the subject property to support their respective positions. The Board gives less weight to board of review comparable #3 due to differences from the subject in location. The Board gives less weight to board of review comparable #4 due to differences from the subject in dwelling size. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #2 that range in size from 1,555 to 1,705 square feet of living area, are 66 to 68 years old and have the same neighborhood code as the subject property. The comparables have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Appellant's comparables #1, #3 and #4 each have ½ less bathroom than the subject suggesting upward adjustments to these comparables would be appropriate for this difference. Appellant's comparable #3 has one less fireplace than the subject indicating an upward adjustment would be proper. Appellant's comparable #1 has no garage, dissimilar to the subject's 1.5-car garage, requiring an upward adjustment for this difference. Conversely, appellant's comparables #2 and #4 have larger garages than the subject and would require downward adjustments. Board of review comparable #2 has a larger garage than the subject and superior bathroom features than the subject, necessitating downward adjustments. These six comparables have improvement assessments that range from $28,576 to $35,693 or from $17.08 to $21.89 per square foot of living area. Board of review comparable #1 is most like the subject in location, size and features with an improvement assessment of $35,693 or $21.70 per square foot of living area. The subject's improvement assessment of $34,689 or $21.09 per square foot of living area falls within the range established by the best comparables in this record and is below the most similar comparable. 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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