FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Christina Botten
DOCKET NO.: 23-53297.001-R-1
PARCEL NO.: 10-20-117-009-0000

The parties of record before the Property Tax Appeal Board are Christina Botten, 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:	$12,460
IMPR.:	$35,632
TOTAL:	$48,092

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 an 8,900 square foot site improved with 1.5-story dwelling of frame exterior construction that contains 2,227 square feet of living area. The dwelling is approximately 100 years old. Features of the property include an unfinished full basement, central air conditioning, one fireplace and 2½ bathrooms.[1] The property is in Morton Grove, Niles Township, Cook County. The subject is a class 2-06 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 comparables consisting of class 2-06 properties improved with two-story dwellings of masonry,

[1] The Board finds the best descriptive information for the subject dwelling was contained on the Cook County Assessor's Office property characteristic sheet that was submitted by the appellant.

frame or frame and masonry exterior construction that range in size from 2,599 to 3,368 square feet of living area. The homes are 98 to 142 years old. Each comparable has an unfinished full basement, one or two fireplaces, 2 or 2½ bathrooms, and a 2-car or 2.5-car garage. Two comparables have central air conditioning. These properties have the same neighborhood code as the subject property and are located from .01 to .12 of a mile from the subject property. The comparables have improvement assessments ranging from $34,849 to $44,540 or from $13.22 to $14.82 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $30,688.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $48,092. The subject property has an improvement assessment of $35,632 or $16.00 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 2-06 properties improved with two-story dwellings of frame or frame and masonry exterior construction that range in size from 2,235 to 2,600 square feet of living area. The dwellings are from 66 to 118 years old. Each comparable has a full basement with three being finished with formal recreation rooms, central air conditioning and a 1-car, 1.5-car, 2-car or 3-car garage. The comparables also have 2, 2½ or 3 bathrooms. Two comparables each have two fireplaces. The comparables have the same neighborhood code as the subject property. These properties have improvement assessments that range from $44,320 to $61,419 or from $17.05 to $24.02 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 parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to the appellant's comparables and board of review comparables #1 and #3 due to differences from the subject dwelling in size and/or age. The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4 that are most similar to the subject in size containing 2,235 and 2,332 square feet of living area and are 118 and 80 years old, respectively. These two properties have varying degrees of similarity to the subject in features that would require adjustments to make them more equivalent to the subject property. Board of review comparable #2 has no fireplace, unlike the subject, suggesting an upward adjustment for this difference would be appropriate. Conversely, board of review comparable #2 has a 3-car garage, unlike the subject, requiring a downward adjustment for this difference. Board of review comparable #4 has an additional ½ bathroom that the subject does not have, necessitating a downward adjustment. Conversely, board or review comparable #4 has one more fireplace than the subject and a 1-car garage, while the subject has no garage, indicating downward adjustments to this property for these differences would be appropriate. These comparables have improvement assessments of $44,452 and $56,016 or $19.89 and $24.02 per square foot of living area, respectively. The subject's improvement assessment of $35,632 or $16.00 per square foot of living area falls below the two best comparables in this record, which is proper considering the appropriate adjustments to the comparables for differences from 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: September 15, 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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