FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Elaine Taron
DOCKET NO.: 23-53298.001-R-1
PARCEL NO.: 10-21-119-021-0000

The parties of record before the Property Tax Appeal Board are Elaine Taron, 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:	$18,200
IMPR.:	$21,800
TOTAL:	$40,000

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 is improved with a multi-level dwelling of masonry exterior construction containing 1,296 square feet of living area. The dwelling is approximately 65 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one fireplace, two bathrooms and a 2-car garage.[1] The property has a 14,000 square foot site in Skokie, 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 five equity comparables five equity comparables composed of class 2-34 split level dwellings of masonry or

[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.

frame and masonry exterior construction that range in size from 1,200 to 1,696 square feet of living area. The homes are 37 to 67 years old. Each comparable has a partial basement with finished area, central air conditioning, one or two fireplaces and 1½, 2, 2½ or 3 bathrooms. Two comparables each have a 2-car garage. These properties have the same neighborhood code as the subject and are located from .01 to .34 of a mile from the subject property. Their improvement assessments range from $18,058 to $26,620 or from $13.59 to $15.93 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $19,142.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $40,000. The subject property has an improvement assessment of $21,800 or $16.82 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 multi-level dwellings of masonry exterior construction that range in size from 1,275 to 1,458 square feet of living area. The dwellings are 57 to 64 years old. Each property has a partial basement with a formal recreation room, central air conditioning, and a 2-car garage. The comparables have one or two full bathrooms and two comparables have an additional one or two half bathrooms. One comparable has one fireplace. These properties have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. Their improvement assessments range from $28,141 to $31,180 or from $20.69 to $22.07 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 nine 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 appellant's comparables #1, #2, #4 and #5 on account of differences from the subject in size, age, and/or the lack of a garage amenity, which is a feature of the subject property. The Board finds the best evidence of assessment equity to be appellant's comparable #3 and the board of review comparables that range in size from 1,275 to 1,458 square feet of living area and are 57 to 67 years old. These properties have relatively similar features as the subject property. The best comparables have improvement assessments that range from $20,463 to $31,180 or from $14.35 to $22.07 per square foot of living area. The subject's improvement assessment of $21,800 or $16.82 per square foot of living area falls within the range established by the best comparables in this record demonstrating the property is being equitably assessed. 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

AGENCY

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