FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dominic Cotrano
DOCKET NO.: 24-25897.001-R-1
PARCEL NO.: 28-36-104-010-0000

The parties of record before the Property Tax Appeal Board are Dominic Cotrano, the appellant, by attorney George N. Reveliotis, 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:	$2,914
IMPR.:	$12,989
TOTAL:	$15,903

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 2024 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 one-story, single-family dwelling of frame and masonry construction. The dwelling is 63 years old, it has 1,237 square feet of living area, and it is located on a 6,856 square foot site in Hazel Crest, Bremen Township, Cook County. Its features include a slab foundation, a one-car garage, central air conditioning, a fireplace, one full bathroom, and a half bath. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the ground for the appeal. In support of this argument, the appellant submitted information about sales of four suggested comparable properties. These suggested comparables were sold between April 2022 and February 2024 for amounts ranging from $107,560 to $178,500 or between $75.03 and $124.30 per square foot of living area, land

included. Based on this evidence, the appellant asks this Board to reduce the subject's assessed value to $11,530.

The board of review submitted its "Board of Review Notes on Appeal" stating that the total assessment for the subject was $15,904. This assessment reflects a value for the subject property of $159,040 or $128.57 per square foot of living area, land included, under the Cook County ordinance establishing a 10% level of assessment for residential property. In support of its contention of the correct assessment, the board of review submitted information about four suggested comparable properties, including sales information for three of them. Those properties were sold between January 2021 and October 2022 for amounts ranging from $140,000 to $223,000, or between $107.03 and $158.83 per square foot of living area, land included.

Conclusion of Law

The appellant asserts overvaluation as a ground for appeal. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds that the appellant has not met this burden of proof, and a reduction in the assessment is therefore not warranted

This Board finds that the best evidence of the subject property's market value is the board of review's suggested comparable two and the appellant's suggested comparables one and two. Like the subject property, each of these comparables has a one-story, single-family dwelling of frame and masonry construction with a one-to-two-car garage. The dwellings on the comparables are similar in age and living area to the subject dwelling. These comparables are all within a quarter mile of the subject.

These comparables were sold for between $94.34 and $158.83 per square foot of living area. The subject property's assessment reflects a value of $128.57 per square foot of living area, which is within the range established by the best comparables in the record. Accordingly, the appellant has not shown overvaluation by a preponderance of the evidence, and an assessment reduction is not warranted.

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: October 20, 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 9-215 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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