



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Alex Khounsary
DOCKET NO.: 24-25901.001-R-1
PARCEL NO.: 28-30-412-045-0000

The parties of record before the Property Tax Appeal Board are Alex Khounsary, 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: \$3,645
IMPR.: \$12,028
TOTAL: \$15,673

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 consists of a one-story dwelling of frame exterior construction with 936 square feet of living area. The dwelling is approximately 70 years old. Features of the property include a crawl space foundation, central air conditioning, and a 1.5-car garage. The property has an 8,100 square foot site and is located in Tinley Park, Bremen Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables that have the same property classification code and assessment neighborhood code as the subject and are located within .35 of a mile from the subject. The comparables have sites that range in size from 3,975 to 14,000 square feet of land area. The comparables are improved with one-story dwellings of frame exterior

construction ranging in size from 825 to 994 square feet of living area. The dwellings are from 72 to 86 years old. Each comparable has a crawl space foundation, a fireplace and either a 1-car or a 1.5-car garage. The properties sold from January 2021 to May 2022 for prices ranging from \$85,000 to \$149,900 or from \$103.03 to \$150.80 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$12,586, reflecting a market value of \$125,860 or \$134.47 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,673. The subject's assessment reflects a market value of \$156,730 or \$167.45 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same property classification code and assessment neighborhood code as the subject and are located within the subject's subarea. Sales data was provided for comparables #1, #2 and #3. Since no sales data was provided for comparable #4 to address the appellant's overvaluation argument, this comparable will not be further discussed in this analysis. The three sales comparables have sites that range in size from 6,739 to 9,161 square feet of land area. The comparables are improved with one-story dwellings of frame exterior construction containing 936 or 960 square feet of living area. The dwellings are from 70 to 72 years old. One comparable has a concrete slab foundation, one comparable has a crawl space foundation and one comparable has a full basement. Each comparable has a 1-car, a 1.5-car or a 2-car garage. The properties sold from May 2021 to November 2022 for prices ranging from \$181,000 to \$225,000 or from \$188.54 to \$240.38 per square foot of living area, land included. The board of review contended that these comparable sales supports the correctness of the subject's assessment.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains six comparable sales submitted by the parties for the Board's consideration. The Board has given less weight to the appellant's comparable #1, as well as the board of review comparables #1, #2 and #3 which sold in 2021, less proximate to the January 1, 2024 assessment date than the other comparable sales in the record and/or the dwellings have basement foundations, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #3, which sold more proximate in time to the lien date at issue and are similar to the subject in

location, dwelling size, design and foundation. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in site size, age and other features, suggesting adjustments would be necessary to make them more equivalent to the subject. Nevertheless, these two comparables sold in February 2022 and May 2022 for prices of \$85,000 and \$140,000 or for \$103.03 and \$149.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$156,730 or \$167.45 per square foot of living area, including land which falls above the two best comparable sales in the record. However, after considering adjustments to the best comparables for differences from the subject in site size and dwelling age, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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: _____

CERTIFICATION

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: June 16, 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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