



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

APPELLANT: Ovi Smalberger  
DOCKET NO.: 24-25922.001-R-1  
PARCEL NO.: 16-06-412-018-0000

The parties of record before the Property Tax Appeal Board are Ovi Smalberger, 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 **a reduction** 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:** \$8,941  
**IMPR.:** \$35,978  
**TOTAL:** \$44,919

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 two-story dwelling of stucco exterior construction with 1,953 square feet of living area. The dwelling is approximately 106 years old. Features of the dwelling include a partial, unfinished basement, 1½ bathrooms and a fireplace. The property has a 6,878 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-05 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. The comparables are located within .45 of a mile from the subject property, one of which is also along the same street as the subject. The comparables have sites that range in size from 2,350 to 6,020 square feet of land area. The

comparables are improved with two-story dwellings of frame exterior construction ranging in size from 1,368 to 2,167 square feet of living area. The dwellings are from 118 to 141 years old. The comparables each have a full, unfinished basement, 1 or 1½ bathrooms and one or two fireplaces. Two comparables each have a one-car or a two-car garage. The properties sold from June 2022 to February 2024 for prices ranging from \$328,800 to \$450,000 or from \$164.97 to \$244.70 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$42,316, reflecting a market value of \$423,160 or \$216.67 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 \$53,000. The subject's assessment reflects a market value of \$530,000 or \$271.38 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. Three comparables are located approximately ¼ of a mile from the subject property and two comparables are also along the same street as the subject. The comparables have sites ranging in size from 5,699 to 8,900 square feet of land area. The comparables are improved with two-story dwellings of stucco exterior construction ranging in size from 1,493 to 2,001 square feet of living area. The dwellings are from 105 to 112 years old. Each comparable has a full, unfinished basement, 1½ or 2½ bathrooms and a 2-car garage. Three comparables each have a fireplace. The properties sold from February 2022 to June 2023 for prices ranging from \$512,000 to \$775,000 or from \$255.87 to \$473.48 per square foot of living area, land included. Based on this evidence, the board of review requested confirmation 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales submitted by the parties for the Board's consideration. The Board has given less weight to the appellant's comparable #2, as well as the four comparables submitted by the board of review which sold in 2022, less proximate to the January 1, 2024 assessment date than the other comparable sales in the record and/or the dwellings are substantially smaller in size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 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 age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in site size and other features, suggesting adjustments would be necessary to make them more equivalent to the subject. Nevertheless, these two comparables sold in February 2023 and February 2024 for prices of \$357,500 and \$450,000 or for \$164.97 and \$244.70 per square foot of living area, including land. The subject's assessment reflects a market value of \$530,000 or \$271.38 per square foot of living area, including land which falls above the two best comparable sales in the record. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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:

May 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Ovi Smalberger, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602