



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

APPELLANT: Basili Alukos & Nadine Youssef
DOCKET NO.: 24-28655.001-R-1
PARCEL NO.: 14-31-411-040-0000

The parties of record before the Property Tax Appeal Board are Basili Alukos & Nadine Youssef, the appellant(s); 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: \$22,620
IMPR.: \$104,990
TOTAL: \$127,610

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 an approximately 25-year-old, two-story residential dwelling of masonry construction with 2,079 square feet of living area. Features of the home include central air conditioning, three fireplaces, a full basement and a three-car garage. The property has a 2,600 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. The appellant references to ten total suggested comparables for comparison (five disclosed on the grid analysis and five used in a previous appeal). The Board finds that the comparables submitted by the appellant under the header "Illinois State Property Tax Appeal Analysis" are the same comparables as those submitted under Section V – Comparable Sales/Assessment Grid Analysis in the appellant's petition. There are six, not five, additional comparables in the Board of Review Analysis/Evidence Sheet prepared

by Eric Langowski under the sub header Attorney/Appellant comparable but no further information on who submitted the comparables or if these are part of the ten comparables for the Board to consider because that would make 11 suggested comparables in total. Therefore, the Board will only be considering five suggested comparables submitted by the appellant in the present appeal.

In support of this argument, the appellant submitted information on five suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as masonry construction dwellings. They range in age from 24 to 28 years; in size from 2,029 to 2,412 square feet of living area; and an improvement assessment from \$41.17 to \$52.12 per square foot of living area. These properties have partial or full basements, zero or one-fireplace, and zero or two-car garages. The properties are located within a 0.1-mile radius of the subject property. The appellant requested the subject's total assessment be reduced to \$116,777.

The appellant submitted additional exhibits including the Building Records and AINQ for their suggested comparables, Cook County Board of Review Eric Langowski Analysis, CC BOR Decision letter, and "Cook County Board of Review Inappropriate comps."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$147,000. The subject property has an improvement assessment of \$124,380 or \$59.83 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties with varying degrees of similarities to the subject. These comparables are described as frame or masonry construction, two- or three-story dwellings. They range in age from two to 11 years; in size from 2,592 to 3,252 square feet of living area; and an improvement assessment ranging from \$61.25 to \$64.42 per square foot of living area. These properties have partial or full basements. Three of the properties are located within a ¼-mile radius of the subject property. The board of review requested that the assessment be confirmed.

In rebuttal, the appellant pointed out characteristic differences of the board of review's four suggested comparables to the subject and deemed them inappropriate because they are not of similar size, age, construction, condition or features. Additionally, the appellant submitted photographs, snapshots from a Redfin listing and an unofficial copy of a warranty deed for the board of review's suggested comparable #2. Furthermore, the appellant discussed two approaches on how they determined the appropriate adjustments for material differences in their suggested comparables. The appellant reaffirmed its position that the 2024 assessed value for the subject property is excessive and that the total assessment should be reduced.

Conclusion of Law

The Property Tax Code governing these proceedings is very clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. Additionally, by administrative rule, it states that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . ." (86 Ill.Admin.Code §1910.50(a)).

The Board will not consider the five Cook County Board of Review suggested comparables submitted by the appellant in the present appeal. The Board finds that the board of review submitted its own four suggested comparable for consideration and the “Cook County Board of Review Inappropriate Comparables” from a prior appeal submitted by the appellant are not the same comparables, therefore they will not be considered. Furthermore, the Board will not give any consideration or weight to any prior actions/decision by Eric Langowski of the board of review.

The Board also finds the appellants are not experts in real estate valuations or certified residential appraisers in the State of Illinois. The Board finds the appellants did not submit prior educational background or certifications in order to assess their qualifications, identify their work, or their conclusions. The Board gives the memorandum regarding valuations by the appellants in rebuttal less weight because they were not substantiated by an expert in that field.

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity is the appellant’s suggested comparables #1, #3, and #5. The dwellings on these comparables are similar to the subject dwelling in age, construction, location, amenities and living area size. As for the comparables not considered the best evidence, the board of review’s suggested comparable #1 is a three-story dwelling and not similarly constructed like the subject. Additionally, the board of review’s suggested comparables and the appellant’s suggested comparables #2 and #4 are considerably larger in living area square footage and the board of review’s suggested comparables are moderately newer in age than the subject.

The best comparables in this record have improvement assessments that ranged from \$49.22 to \$52.12 per square foot of living area. The subject's improvement assessment of \$59.83 per square foot of living area falls above the range established by the best comparables in this record. After considering all the best comparable properties submitted by the parties with emphasis on those properties that are proximate in location, similar in size of living area, and with similar features to

the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: _____

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:

April 21, 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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