



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

APPELLANT: Athanasia Demou
DOCKET NO.: 24-40527.001-R-1
PARCEL NO.: 27-01-303-004-0000

The parties of record before the Property Tax Appeal Board are Athanasia Demou, 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: \$7,969
IMPR.: \$29,034
TOTAL: \$37,003

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 1-story dwelling of masonry construction with 2,242 square feet of living area. The dwelling is approximately 31 years old. Features of the home include a partial unfinished basement, central air conditioning and a 2.5-car garage. The property has a 10,625 square foot site and is located in Orland Park, Orland Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, appellant submitted information on eight equity comparables located within the subject's assessment neighborhood and within 0.22 of a mile from the subject property. The comparables consist of 1-story, class 2-04 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,977 to 2,841 square feet of

living area. The dwellings are from 37 to 70 years old. Seven comparables each have a partial or full basement with three having finished area, and one comparable has a crawl space foundation. Six comparables each have central air conditioning, and each comparable has from a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$19,000 to \$27,705 or from \$7.83 to \$11.70 per square foot of living area. Based on the evidence, the appellant requested a reduction in the improvement assessment of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,004. The subject has an improvement assessment of \$29,035 or \$12.95 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located with the subject's assessment neighborhood, and two of which are located within approximately $\frac{1}{4}$ of a mile from the subject property. The comparables consist of 1-story, class 2-04 dwellings of masonry exterior construction ranging in size from 2,242 to 2,429 square feet of living area. The homes are from 33 to 39 years old. Each comparable has a partial or full basement with one having finished area, central air conditioning and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$30,330 to \$34,635 or from \$13.26 to \$15.45 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 on this basis.

The parties submitted information on twelve equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #2, #3, #4, #5, #6 and #8 along with the board of review comparable #1 which are less similar to the subject in age, dwelling size, foundation type, basement finish and/or lack of central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be the parties' remaining comparables which overall are most similar to the subject in design, age, dwelling size, foundation type and most features. The best comparables have improvement assessments ranging from \$20,500 to \$32,585 or from \$8.60 to \$13.41 per square foot of living area. The subject has an improvement assessment of \$29,035 or \$12.95 per square foot of living area, which falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from the subject, 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: _____

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

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

APPELLANT

Athanasia Demou, 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