FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: George Polymenakos
DOCKET NO.: 24-49236.001-R-1
PARCEL NO.: 25-07-412-053-0000

The parties of record before the Property Tax Appeal Board are George Polymenakos, 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:	$19,079
IMPR.:	$49,921
TOTAL:	$69,000

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 2-story dwelling of frame and masonry exterior construction containing 3,929 square feet of living area. The dwelling is approximately 38 years old. Features of the home include a partial unfinished basement, 2 full and 1 half bathrooms, central air conditioning, and a 2-car garage. The property has a 12,309 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-08 residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information, including property characteristics printouts, on five equity comparables located within 0.51 of a mile from the subject property. Three of the comparables are located within the same assessment neighborhood as the subject property. The comparables are improved with class 2-11, 2-story multi-family

apartment buildings of masonry exterior construction that range in size from 3,140 to 4,686 square feet of building area. The buildings are 70 or 75 years old. Each comparable has a basement, with two comparables having finished area, and 2 or 4 full bathrooms, with two comparables having 1 or 2 additional half bathrooms. Four comparables have either a 2-car or a 2.5-car garage. The comparables have improvement assessments that range from $29,831 to $49,593 or from $9.50 to $12.27 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $41,805 or $10.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $69,000. The subject property has an improvement assessment of $49,921 or $12.71 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within the subject's subarea or approximately 0.25 of a mile from the subject. The comparables are improved with class 2-06, 2-story residential dwellings of masonry or stucco exterior construction that range in size from 3,866 to 4,025 square feet of living area. The dwellings are 99 to 106 years old. Each comparable has a partial or full basement, with two comparables having a finished area, and 3 or 4 full bathrooms, with three comparables having 1 or 2 additional half bathrooms. Each comparable has either a 1-car, a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from $53,000 to $59,128 or from $13.44 to $15.03 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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.

The record contains nine suggested equity comparables for the Board's consideration, which are much older in age to the subject with varying degrees of similarity to the subject in classification codes, dwelling size, and other features. Nevertheless, the Board gives the less weight to the appellant's comparables which are class 2-11 multi-family buildings with a different utility than the subject which is a class 2-08 residential single-family dwelling. Furthermore, four of the appellant's building sizes are less similar to the subject's dwelling size than the board of review's comparables.

The Board gives more weight to the board of review's comparables which have the same utility as the subject property being improved with single-family dwellings and are also relatively similar to the subject in dwelling size. However, these comparables still require adjustments for

differences in age, bathroom count and other features. Nonetheless, these four comparables have improvement assessments ranging from $53,000 to $59,128 or from $13.44 to $15.03 per square foot of living area. The subject's improvement assessment of $49,921 or $12.71 per square foot of living area falls below the range established by the most similar comparables in the record on an overall basis and on a per square foot basis. Based on this record and after considering adjustments to the most similar comparables for differences to the subject, the Board finds 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:

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: November 17, 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

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