FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Angie Tsagaris
DOCKET NO.: 24-52059.001-R-1
PARCEL NO.: 12-24-104-049-0000

The parties of record before the Property Tax Appeal Board are Angie Tsagaris, 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:	$9,590
IMPR.:	$39,713
TOTAL:	$49,303

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, multi-family building of masonry exterior construction with 2,884 square feet of gross building area. The building is approximately 48 years old. Features include a full basement, central air conditioning, and a 1.5-car garage. The property has a 3,836 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 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 four comparable sales located in the subject's assessment neighborhood and within 0.43 of a mile from the subject property. The comparables have sites that range in size from 3,639 to 5,175 square feet of land area. The properties are improved with 2-story or three-story or higher, class 2-11 buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,112 to 4,212 square feet of gross building area. The buildings range in age from 40 to 101 years old. Three comparables each have a full basement and one comparable has a slab foundation. Two comparables each have central air conditioning. Three comparables each have from a 1-car to a 2.5-car garage. The comparable properties sold from February 2022 to April 2024 for prices ranging from $240,000 to $700,000 or from $113.64 to $169.45 per square foot of gross building area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to $40,774 which would reflect a total market value of $407,740 or $141.38 per square foot of gross building area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $49,303. The subject's assessment reflects a market value of $493,030 or $170.95 per square foot of gross building area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the subject's assessment neighborhood and the same block or ¼ of a mile from the subject property. Each comparable is also located along the same street as the subject dwelling. The comparables have sites with either 3,720 or 3,875 square feet of land area. The properties are improved with 2-story, class 2-11 buildings of masonry exterior construction with either 2,448 or 2,832 square feet of gross building area. The buildings are either 48 or 66 years old. Each comparable has a full basement and a 2-car garage. The comparable properties sold from July 2024 to December 2024 for prices ranging from $536,000 to $700,000 or ranging from $189.27 to $285.95 per square foot of gross building area, land included. The board of review asserts the comparables are close to the subject in age, square footage, and proximity which 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 parties submitted seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables due to differences relative to the subject in design, age, gross building size, and/or foundation type. Further, the appellant's comparables #1 and #3 sold in 2022, less proximate to the subject's January 1, 2024 assessment date at issue than other comparables in this record.

The Board finds the best evidence of market value to be the board of review comparables. These comparables sold proximate to the subject's January 1, 2024 lien date and are overall most similar to the subject in location, lot size, design/class, age, gross building area, foundation type, and other features. The comparables sold for prices ranging from $536,000 to $700,000 or ranging from $189.27 to $285.95 per square foot of gross building area, land included. The subject's assessment reflects a market value of $493,030 or $170.95 per square foot of gross building area, land included, which falls below the best comparable sales in this record. Based on the market value evidence in this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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: July 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

AGENCY

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