



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

APPELLANT: Myles & Christina McDarrah  
DOCKET NO.: 24-52618.001-R-1  
PARCEL NO.: 10-32-210-041-0000

The parties of record before the Property Tax Appeal Board are Myles & Christina McDarrah, the appellants, 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:** \$30,101  
**IMPR.:** \$28,094  
**TOTAL:** \$58,195

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 1.5-story dwelling of masonry exterior construction with 1,794 square feet of living area. The dwelling is approximately 88 years old. Features of the home include an unfinished basement, 2-full and 2-half bathrooms, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 9,710 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.45 of a mile from the subject property. The comparables have sites that range in size from 4,680 to 8,125 square feet of land area and are improved with 1-story class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,348 to 1,795 square feet of living area. The homes are from

59 to 72 years old. Three comparables have a basement with finished area and one comparable has a concrete slab foundation. Each dwelling has from 1-full to 2½ bathrooms, one or two fireplaces and a 1-car or a 2-car garage. Three homes have central air conditioning. The properties sold from June 2022 to January 2024 for prices ranging from \$278,000 to \$565,000 or from \$206.23 to \$314.76 per square foot of living area, land included. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$50,702 which reflects a market value of \$507,020 or \$282.62 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 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,195. The subject's assessment reflects a market value of \$581,950 or \$324.39 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% 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 in the same assessment neighborhood code, the same block or the same subarea as the subject property. The comparables have sites that range in size from 5,400 to 9,120 square feet of land area and are improved with 1.5-story class 2-03 or class 2-04 dwellings of masonry exterior construction ranging in size from 1,688 to 2,182 square feet of living area. The homes range from 70 to 77 years old. Each comparable has a basement, with one having finished area. Each dwelling has 1½ or 2 bathrooms and from a 1-car to a 2-car garage. Two properties have central air conditioning and one home has a fireplace. The comparables sold from July 2023 to August 2024 for prices ranging from \$586,000 to \$684,000 or from \$309.35 to \$347.16 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellants contend 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 proven 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparables for the Board's consideration. The Board gives less weight to appellants comparables #1, #3 and #4 along with board of review comparables #2 and #3 which sold less proximate to the January 1, 2024 assessment date and/or are less similar to the subject in age, foundation type and/or dwelling size than other properties in the record.

The Board finds the best evidence of market value to be appellants comparable #2 and board of review comparable #1 which sold proximate to the assessment date at issue and are similar to the subject in location, classification, dwelling size and some features. However, these two comparables present varying degrees of similarity to the subject in site size, basement amenity and/or bathroom count, suggesting adjustments are needed to make these properties more

equivalent to the subject. These comparables sold in June 2023 and May 2024 for prices of \$500,000 and \$586,000 or \$306.37 and \$347.16 per square foot of living area, land included. The subject's market value of \$581,950 or \$324.39 per square foot of living area, land included is bracketed by the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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.



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Chairman



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Member

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Member



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Member

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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



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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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