



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

APPELLANT: James Christopoulos
DOCKET NO.: 20-47373.001-R-1 through 20-47373.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Christopoulos, the appellant(s), 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-47373.001-R-1	10-33-226-014-0000	4,356	10,248	\$14,604
20-47373.002-R-1	10-33-226-015-0000	4,356	10,248	\$14,604

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 2020 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 is a one-story dwelling of frame and masonry construction containing 1,203 square feet of living area. It is situated on two property index numbers (PINs) and is 69 years old. Features include a partial basement with a finished recreation room, central air conditioning, two fireplaces, and a one-car garage. The property sits on an 8,712-square-foot site located in Skokie, Niles Township, Cook County. Appellant reports that the property is owner-occupied. The subject is classified as a Class 2-03 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 properties that exhibit varying degrees of similarity to the subject. The appellant reports that the selected comparables are located within

the same neighborhood code as the subject but did not provide the exact proximity of each comparable to the subject property. The appellant describes the comparable dwellings as Class 2-03 single-family residences of either masonry or frame-and-masonry construction, containing between 1,204 and 1,746 square feet of living area. These comparable properties sold between October 2019 and November 2020 for prices ranging from \$215,000 to \$397,000, or from \$175.00 to \$227.36 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$24,219.

The board of review submitted its Notes on Appeal, reporting a prorated total 2024 assessment of \$14,604 for the PIN ending in 014. This is consistent with the 2024 Board decision provided by the appellant, which reflects a combined assessment of \$29,206 for both PINs. Based on the total assessment, the subject property's implied market value is \$292,060, or \$242.78 per square foot of living area, land included, when applying the 10% level of assessment for Class 2 property.

In support of its position regarding the correctness of the assessment, the board of review submitted information on four comparables but provided sales data for only three of the properties. The three comparables relied upon by the board are located within the same neighborhood code as the subject property and within a quarter-mile radius. The comparable dwellings are described as one-story Class 2-03 single-family residences, ranging in age from 64 to 68 years and containing between 1,177 and 1,578 square feet of living area. These properties sold between March 2018 and December 2020 for prices ranging from \$346.49 to \$375.24 per square foot of living area, including land.

The board of review contends that these comparables demonstrate that the subject's current assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the board of review requests confirmation of the subject's existing assessment.

This matter was scheduled for hearing; however, prior to the hearing, the parties jointly submitted a written request to waive the hearing and have the matter decided based on the evidence of record. The administrative law judge granted the request.

Conclusions of Law

The taxpayer asserts that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 on this basis is not warranted.

As a preliminary matter, the Board notes that the parties submitted a total of eight Class 2-03 comparable sales for consideration. The Board has reviewed all comparables and assigns greater

weight to those that are more proximate in location and more similar in size, age, and physical characteristics to the subject property.

The Board gives greater weight to properties that are closer to the subject and more similar in size, age, design, and features. Although the appellant's comparables do not include proximity data and can still be considered, the lack of location information limits the Board's ability to determine whether those properties reflect similar market conditions. As a result, reduced weight is assigned to comparables that do not include proximity details.

The Board finds that the most persuasive evidence of the subject's market value consists of the appellant's comparable #4 and the board of review's comparables #2 and #3. Like the subject property, these are one-story, single-family masonry dwellings with full basements, garages, and living areas similar in size to the subject. All are located within the same neighborhood code, and the board of review's comparables are within a quarter-mile radius of the subject.

These properties sold between August 2018 and December 2020 for prices ranging from \$175.00 to \$356.84 per square foot of living area, including land. The subject's current assessment reflects an implied market value of \$292,060, or \$242.78 per square foot, which falls within the range established by the most comparable properties.

Based on the record, and after considering appropriate adjustments for differences between the subject and the most comparable properties, the Board concludes that the appellant has not proven by a preponderance of the evidence that the subject property is overvalued. Therefore, 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.



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:

May 19, 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

James Christopoulos, by attorney:

George N. Reveliotis

Reveliotis Law, P.C.

1030 Higgins Road

Suite 101

Park Ridge, IL 60068

COUNTY

Cook County Board of Review

Docket No: 20-47373.001-R-1 through 20-47373.002-R-1

County Building, Room 601

118 North Clark Street

Chicago, IL 60602