



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

APPELLANT: Monica George
DOCKET NO.: 20-47381.001-R-1
PARCEL NO.: 04-33-300-069-0000

The parties of record before the Property Tax Appeal Board are Monica George, 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:

LAND: \$9,306
IMPR.: \$18,331
TOTAL: \$27,637

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 improved with an approximately 57-year-old, multi-level, single-family dwelling of frame construction containing 915 square feet of living area. The dwelling features a partial basement with a recreation room and a two-car garage. Appellant reports the subject is owner occupied. The property sits on a 12,408-square-foot site located in Glenview, within Northfield Township, Cook County. The subject is classified as a Class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal.

In support of the equity argument, the appellant provided information on six comparable equity properties exhibiting varying degrees of similarity to the subject. According to the appellant, only two of the comparable properties are located within the same neighborhood code. The

suggested comparable properties are situated between 0.05 and 0.34 miles from the subject property and are all located in Glenview, Illinois. The comparable properties are described as Class 2-34 multi-level single-family residences of either frame or frame-and-masonry construction, containing between 1,017 and 1,482 square feet of living area. The improvement assessments for these properties range from \$15.30 to \$18.59 per square foot of living area.

The taxpayer further contends that the market value of the subject property is not accurately reflected in its assessed valuation, and in support of this position, the appellant submitted four comparable sales, each exhibiting varying degrees of similarity to the subject. The appellant states that all comparable properties are located within the same neighborhood code as the subject, but the exact distances from the subject property were not reported. The appellant further notes that all comparable properties are located in Glenview, Illinois.

The comparable properties are Class 2-34 single-family masonry residences containing between 894 and 1,274 square feet of living area. These properties sold between 2018 and 2020 for prices ranging from \$225,000 to \$380,000, or approximately \$248.16 to \$298.27 per square foot of living area, including land. The appellant also reports that the subject property sold on November 1, 2023, for \$371,500.

Based on the submitted evidence, the appellant requests that the subject's assessed value be reduced to \$24,244.

The Board of Review, through its "Board of Review Notes on Appeal," reported a total assessment for the subject of \$27,637. The subject property has an improvement assessment of \$18,331 or \$20.03 per square foot of living area. The subject property's assessment reflects a market value of \$276,370, land included, or \$302.04 per square foot of living area., when applying the statutory 10 percent level of assessment for Class 2 property 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 four suggested equity comparable properties, three of which contain sales data. The suggested comparable properties exhibit varying degrees of similarity to the subject. All four comparable properties are located within the same neighborhood code as the subject property and are situated within the same subarea as the subject. The comparable dwellings are described as multi-level Class 2-34 single-family residences with similar amenities as the subject that range in age from 60 to 63 years and contain between 1,241 and 1,769 square feet of living area. These properties sold between 2018 and 2020 for prices ranging from \$321.10 to \$616.44 per square foot of living area, including land.

Based on the submitted evidence, the Board of Review asserts that the subject property's current assessment is equitable and falls within the range established by comparable properties. Accordingly, the Board requests confirmation of the subject's existing assessment.

Conclusions of Law

The appellant contends overvaluation and assessment inequity as the basis of the appeal.

When unequal treatment in the assessment process is alleged, inequity must be proven by clear and convincing evidence. 86 Ill. Admin. Code § 1910.63(e); *Walsh*, 181 Ill. 2d at 234. Clear and convincing evidence requires more than a preponderance of the evidence but less than proof beyond a reasonable doubt. *Bazyldo v. Volant*, 164 Ill. 2d 207, 213 (1995). Proof of assessment inequity should include documentation of assessments, for the assessment year at issue, of at least three comparable properties demonstrating similarity, proximity, and lack of distinguishing characteristics. 86 Ill. Admin. Code § 1910.65(b). The Board finds that the appellant did not meet this burden of proof, and a reduction in the subject's assessment is not warranted.

After careful review and consideration of the evidence presented, the Board finds that the appellant has not met the required burden of proof. Accordingly, a reduction in the subject property's assessment is not warranted.

The Board finds that the appellant's comparable properties 2 and 3 constitute the most relevant evidence presented. Each comparable is a single-family residence with amenities and living-area sizes reasonably like those of the subject property, and each is located within approximately 0.20 miles of the subject. The improvement assessments for these two properties range from \$16.83 to \$17.95 per square foot of living area.

However, the Board finds that the use of only two comparable properties does not provide a sufficiently broad or reliable range from which to determine whether the subject's improvement assessment of \$20.03 per square foot is inequitable. The limited number of data points is insufficient to establish a persuasive benchmark for evaluating the correctness of the subject's assessment. Moreover, the Board would be required to make adjustments to these comparable properties to account for differences in features and characteristics, and the need for such adjustments further underscores that two comparable properties are not enough to reliably assess inequity.

While the Board further finds that the Board of Review's evidence does not affirmatively support the current assessment, it remains the appellant's burden to demonstrate, by clear and convincing evidence, that the subject property is inequitably assessed. Based on the limited record, the Board concludes that the appellant has not met this burden.

The taxpayer also 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.

The parties submitted sales data for ten Class 2-34 comparable properties. The Board gives greatest weight to those comparable properties that are most similar to the subject in location, size, age, and physical characteristics.

The Board notes that the appellant did not disclose the proximity of its comparable properties as required on the residential appeal form. While the Board recognizes that all of the appellant's comparable properties fall within the same neighborhood code—indicating that they share the same general market area, the omission of specific proximity information nonetheless limits the Board's ability to confirm the degree to which these properties experience the same locational influences as the subject. Although not fatal to their consideration, the absence of this information reduces the clarity and reliability of the appellant's submission.

In addition, the Board observes meaningful differences between the subject property and the appellant's comparable properties, including variations in exterior construction, garage capacity, living-area square footage, and the presence or extent of basement finish. These differences would require substantial adjustments, diminishing the reliability of these properties as indicators of the subject's market value.

Taken together, considering the lack of proximity detail, even within the same neighborhood code, along with the multiple material differences requiring adjustment, the appellant's comparable properties do not provide a sufficient basis from which the Board can credibly determine the market value of the subject property.

Based on this record, the Board finds that the appellant's submission is insufficient to challenge the correctness of the assessment. Accordingly, the Board concludes that the appellant has not met the burden of proving, by a preponderance of the evidence, that the subject property's assessed value is incorrect or that the assessment fails to reflect the property's market value. As a result, the Board further finds that the appellant failed to satisfy the burden of going forward with substantive, documentary evidence or legal argument sufficient to challenge the assessment of the subject property as required by Section 1910.63(b) of the rules of the Property Tax Appeal Board (86 Ill. Admin. Code §1910.63(b)). Since the appellant did not meet this burden, a detailed analysis of the Board of Review's evidence is not required for the Board's determination.

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

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Docket No: 20-47381.001-R-1

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