



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

APPELLANT: Sam P. Roumeliotis
DOCKET NO.: 22-27405.001-R-1
PARCEL NO.: 05-31-110-027-0000

The parties of record before the Property Tax Appeal Board are Sam P. Roumeliotis, 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 **a reduction** 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: \$14,537
IMPR.: \$33,811
TOTAL: \$48,348

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 2022 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 split-level dwelling of frame and masonry exterior construction with 1,422 square feet of above ground living area.¹ The dwelling is approximately 62 years old. Features of the dwelling include a partial basement with finished area, central air conditioning and a two-car garage. The property has a 9,086 square foot site and is located in Glenview, New Trier 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 as the basis of the appeal. In support of this argument the appellant submitted information on four comparables that have the same property classification code and assessment neighborhood code as the subject. The comparables are located in

¹ The Board finds the only description of the subject property was provided by the appellant, since the subject property described in the board of review's grid analysis is for a different parcel that is not the subject of this appeal.

Glenview and have sites that range in size from 9,064 to 10,575 square feet of land area. The comparables are improved with split-level dwellings of frame and masonry exterior construction, each containing 1,422 square feet of above ground living area. The dwellings are 64 or 65 years old. The comparables each have a partial basement with finished area. Three comparables have central air conditioning and three comparables each have either a one-car or a two-car garage. The properties sold from July 2020 to October 2022 for prices ranging from \$440,000 to \$483,750 or from \$309.42 to \$340.19 per square foot of above ground living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$46,125, reflecting a market value of \$461,250 or \$324.37 per square foot of above ground 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%.

The appellant submitted a copy of the 2022 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$50,371. The subject's assessment reflects a market value of \$503,710 or \$354.23 per square foot of above ground living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties. The board of review's comparable #3 is the same property as board of review comparable #2. The comparables have the same property classification code as the subject. The comparables are located in Niles and have a different neighborhood code than the subject property. The comparables have sites with either 6,250 or 6,650 square feet of land area. The comparables are improved with multi-level dwellings of masonry or frame and masonry exterior construction ranging in size from 1,258 to 1,488 square feet of above ground living area. The dwellings are from 54 to 58 years old. The comparables each have a partial basement with finished area. Two comparables have central air conditioning and two comparables each have a two-car garage. The properties sold from January 2014 to October 2016 for prices ranging from \$244,900 to \$320,000 or from \$175.12 to \$215.05 per square foot of above ground living area, land included. Based on this evidence, the board of review requested confirmation 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #4 which have sale dates that occurred in 2020, less proximate to the lien date at issue than the other sales in the record. The Board has

given reduced weight to the board of review comparables which are located in a different city than the subject and have sale dates that occurred from 2014 to 2016, or from 6 to 8 years prior to the lien date at issue and thus are less likely to be indicative of the subject's market value as of the January 1, 2022, assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, which sold more proximate in time to the assessment date at issue. These two comparables are also overall most similar to the subject in location, dwelling size, design, age and most features. The comparables sold in December 2021 and October 2022 for prices of \$461,250 and \$483,750 or for \$324.37 and \$340.19 per square foot of above ground living area, including land. The subject's assessment reflects a market value of \$503,710 or \$354.23 per square foot of above ground living area, including land, which is greater than the two best comparable sales in record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, based on this record, the Board finds a reduction in the subject's assessment is 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: September 16, 2025



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

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