



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

APPELLANT: George Douvikas
DOCKET NO.: 22-27445.001-R-1
PARCEL NO.: 05-30-406-065-0000

The parties of record before the Property Tax Appeal Board are George Douvikas, 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: \$22,680
IMPR.: \$37,546
TOTAL: \$60,226

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 1.5-story dwelling of frame and masonry exterior construction with 2,707 square feet of living area. The dwelling is approximately 65 years old. Features of the dwelling include a concrete slab foundation, two full bathrooms, central air conditioning, two fireplaces and a two-car garage. The property has an 12,600 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 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 assessment neighborhood code and property classification code as the subject. The comparables are located from .2 to .9 of a mile from the subject property and have sites that range in size from 7,414 to 19,910 square feet of land area. The comparables are improved with 1.5-story dwellings of

masonry or frame and masonry exterior construction ranging in size from 2,437 to 5,127 square feet of living area. The dwellings are from 64 to 69 years old. Two comparables each have a concrete slab foundation and two comparables each have a full or partial basement with finished area. Each comparable has two or three full bathrooms and two comparables each have one or two additional half bathrooms. Each comparable has central air conditioning, a fireplace and a two-car garage. The properties sold from June 2019 to March 2021 for prices ranging from \$460,000 to \$1,100,000 or from \$187.76 to \$215.43 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$55,595, reflecting a market value of \$555,950 or \$205.37 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%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,226. The subject's assessment reflects a market value of \$602,260 or \$222.48 per square foot of 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%.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block as the subject, three of which are also along the same street. Sales data was provided for three comparables. Since no sales data was provided for comparable #3 in order to address the appellant's overvaluation argument, this property will not be further discussed in this analysis. The board of review's comparable #1 is the same property as the appellant's comparable #1.¹ The comparables have sites that range in size from 10,360 to 12,600 square feet of land area. The comparables are improved with 1.5-story dwellings of frame and masonry exterior construction ranging in size from 1,947 to 2,916 square feet of living area. The dwellings are from 66 to 70 years old. The comparables each have a concrete slab fountain. Two comparables each have two full bathrooms and one comparable has an additional half bathroom. Each comparable has central air conditioning, a fireplace and either a one-car or a two-car garage. The properties sold from May 2019 to July 2021 for prices ranging from \$525,000 to \$645,000 or from \$215.43 to \$272.21 per square foot of 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ The parties differ as to the sale date of the common comparable. The appellant reported a sale date of February 2020, whereas the board of review reported a sale date of March 2020.

The record contains six comparable sales for the Board's consideration, as one sale was common to both parties. The Board has given less weight to the appellant's comparables #3 and #4, as well as board of review comparable #2 which are less similar to the subject dwelling in size and/or foundation type.

The Board finds the appellant's comparable #1/board of review comparable #1, the appellant's comparable #2 and board of review comparable #4 are most similar to the subject dwelling in size, design and foundation type, although the sales occurred in 2019 and 2020. Additionally, these three comparables have varying degrees of similarity when compared to the subject in site size and features, suggesting adjustments would be required for these differences to make the comparables more equivalent to the subject. Nevertheless, these three comparables sold for prices ranging from \$460,000 to \$645,000 or from \$187.76 to \$221.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$602,260 or \$222.48 per square foot of living area, including land, falls within the range established by the best comparable sales in record in terms of overall market value but somewhat greater than the comparables on a price per square foot of living area basis. Based on this record and after considering adjustments to the best comparables for date of sale and differences from the subject, the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

George Douvikas, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602