



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

APPELLANT: Keith Bebonis  
DOCKET NO.: 22-27599.001-R-1  
PARCEL NO.: 05-30-303-010-0000

The parties of record before the Property Tax Appeal Board are Keith Bebonis, 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:** \$20,493  
**IMPR.:** \$20,500  
**TOTAL:** \$40,993

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 one-story dwelling of masonry exterior construction with 1,259 square feet of living area. The dwelling is approximately 68 years old. Features of the dwelling include a full unfinished basement, 1½ bathrooms and a 2-car garage. The property has a 14,212 square foot site and is located in Wilmette, New Trier Township, Cook County. 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 comparables that have the same property classification code and assessment neighborhood code as the subject. The comparables are located from .1 of a mile to 1 mile from the subject property and have sites that range in size from 4,375 to 11,616 square feet of land area. The comparables are improved with one-story dwellings of masonry

exterior construction ranging in size from 1,200 to 1,609 square feet of living area. The dwellings are from 59 to 66 years old. The comparables each have a full or partial basement, two of which have finished area. Each comparable has 1½ or 2½ bathrooms and either a 1.5-car or a 2-car garage. Three comparables have central air conditioning and one comparable has a fireplace. The properties sold from April 2020 to March 2021 for prices ranging from \$300,000 to \$390,000 or from \$240.52 to \$316.67 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$34,831, reflecting a market value of \$348,310 or \$276.66 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." The appellant provided a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of \$40,993. The subject's assessment reflects a market value of \$409,930 or \$325.60 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 three comparable properties that have the same property classification code and assessment neighborhood code as the subject. The comparables are located within ¼ of a mile from the subject and have sites that contain 9,095 or 11,616 square feet of land area. The comparables are improved with one-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,202 to 1,518 square feet of living area. The dwellings are 66 or 67 years old. The comparables each have a full or partial basement, one of which has finished area. Each comparable has 1 or 1½ bathrooms. Two comparables each have central air conditioning and a 2-car garage. The properties sold from May to July 2021 for prices ranging from \$380,000 to \$575,000 or from \$304.55 to \$378.79 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.

The record contains seven comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #3, which have sale dates that occurred in 2020, less proximate in time to the lien date at issue than other comparable sales in the record. The Board has also given less weight to the appellant's comparables #1 and #4, as well as board of review comparables #2 and #3 which differ from the subject in dwelling size and/or have basement finish, unlike the subject. Additionally, board of review comparable #2 lacks a garage, a feature of the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and board of review comparable #1, which sold more proximate in time to the assessment date at issue. These two comparables have unfinished basements and garages, like the subject and are overall more similar to the subject dwelling in size. However, both comparables have substantially smaller site sizes when compared to the subject, suggesting upward adjustments would be required to make them more equivalent to the subject. Likewise, both comparables have central air conditioning, unlike the subject, suggesting downward adjustments for this difference would be necessary. Nevertheless, the comparables sold in March and May 2021 for \$380,000 or for \$316.67 and \$316.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$409,930 or \$325.60 per square foot of living area, including land, which is greater than the two best comparables in the record, which appears to be logical given the subject's substantially larger site size. After considering adjustments to the best comparables for differences from the subject in site size and central air conditioning feature, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, based on this record, 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

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