



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

APPELLANT: Vicki Gountanis  
DOCKET NO.: 22-37235.001-R-1  
PARCEL NO.: 09-13-306-011-0000

The parties of record before the Property Tax Appeal Board are Vicki Gountanis, 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 **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:** \$8,630  
**IMPR.:** \$27,419  
**TOTAL:** \$36,049

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 is a multi-story, single-family residence of frame and masonry construction, containing approximately 1,592 square feet of living area. The dwelling is estimated to be 60 years old and includes a partial basement and a two-car garage. According to the appellant, the property is owner-occupied. The parcel comprises 7,504 square feet and is located in Morton Grove, within Maine Township, Cook County. The subject property is classified as a Class 2-34 residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is overvalued. In support of this position, the appellant submitted data for four comparable sales, each exhibiting varying degrees of similarity to the subject property. According to the appellant, all comparables are located within the same neighborhood code and situated approximately 0.10 to 0.40 miles from the subject. The

comparable properties are described as Class 2-03 single-family residences of masonry construction, containing between 1,337 and 1,596 square feet of living area. These properties sold between 2019 and 2021 for prices ranging from \$310,000 to \$355,000, or approximately \$230.17 to \$232.96 per square foot of living area, including land. Based on this evidence, the appellant requests that the subject property's assessment be reduced to \$39,049.

The Board of Review submitted its Notes on Appeal, in which it listed the total assessment for a property other than the subject property. The appellant submitted the Board of Review's 2022 assessed valuation decision letter, which indicates that the correct total assessed value for the subject property was \$37,001. This assessment reflects a market value of \$370,010, or \$234.30 per square foot of living area, including land, when applying the 10 percent level of assessment for Class 2 property.

In support of the correctness of the assessment, the Board of Review also submitted information for three comparable properties. Only one of these comparables contained sales data. That property sold in 2022 for \$370,010, or \$327.20 per square foot of living area, including land. The Board of Review asserts that this comparable demonstrates that the subject property's current assessment is equitable and within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject property's existing assessment.

### **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 that the appellant has met this burden, and a reduction based on overvaluation is warranted.

The parties submitted a total of five Class 2-03 comparable sales for the Board's consideration. The Board reviewed all comparables of record and accords the greatest weight to those most proximate to the subject property and most similar in age, size, construction, and relevant physical characteristics. The Board finds that the appellant's comparables constitute the most persuasive evidence of market value, as they closely resemble the subject in construction type, layout, Class 2-34 designation, presence of partial basements, garage amenities, and overall living area. These comparables sold between 2019 and 2021 for prices ranging from \$310,000 to \$355,000, or approximately \$230.17 to \$232.96 per square foot of living area, including land.

By contrast, the Board of Review's single comparable with sales data reflects a significantly higher price per square foot. However, this comparable is less similar to the subject property in

key respects and therefore carries less evidentiary weight in establishing the subject's fair market value.

The subject's current assessment reflects an implied market value of \$370,010, or approximately \$234.30 per square foot of living area. While this figure exceeds the price range established by the appellant's most comparable sales, the record does not sufficiently demonstrate that adjustments for differences in age, condition, building style, or amenities would bring the subject's indicated value below its current implied valuation.

Based on the totality of the evidence, and after considering the relative persuasiveness and comparability of all sales submitted, the Board concludes that the appellant has established, by a preponderance of the evidence, that the subject property is overvalued. Accordingly, a reduction in the subject property'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:

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

Vicki Gountanis, 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