



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

APPELLANT: Constantine Kokinis
DOCKET NO.: 22-39906.001-R-1
PARCEL NO.: 09-11-408-003-0000

The parties of record before the Property Tax Appeal Board are Constantine Kokinis, 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: \$12,852
IMPR.: \$27,066
TOTAL: \$39,918

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 60-year-old, multi-level, single-family dwelling of frame and masonry construction with 1,263 square feet of living area. The property has a 12,240 square foot site and is located in Glenview, within Maine Township, Cook County. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a two-car garage. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is overvalued. To support this claim, the appellant submitted information on four comparable sales, each with varying degrees of similarity to the subject property. According to the appellant, all selected comparable properties

are located within the same neighborhood code as the subject and are situated between 493 feet and 0.50 miles from the property.

The comparable properties are Class 2-34 single-family split level frame and masonry dwellings containing between 1,248 and 1,263 square feet of living area. These properties sold between 2020 and 2021 for prices ranging from \$270,000 to \$370,000, or approximately \$216.35 to \$296.47 per square foot of living area, including land. Based on this evidence, the appellant requests that the subject's assessment be reduced to \$33,098.

The Board of Review submitted its Notes on Appeal, reporting an assessment of \$39,918 for the subject property. This assessment reflects an implied market value of \$399,180, or \$316.06 per square foot of living area, land included, when applying the 10 percent level of assessment for Class 2 property.

In support of the assessment, the Board of Review provided information on four comparable sales properties. The comparable properties exhibit varying degrees of similarity to the subject. All four properties are located within the same neighborhood code as the subject and are situated within approximately one-quarter mile of the property. The comparable dwellings are described as multi-level Class 2-34 single-family residences of either masonry or frame and masonry construction with partial basements and finished recreation rooms. They range in age from 58 to 63 years and contain between 1,248 and 1,290 square feet of living area. These properties sold between 2021 and 2022 for prices ranging from \$248.76 to \$391.92 per square foot of living area, including land.

Based on the submitted evidence, the Board of Review contends 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 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 an appeal, the taxpayer must establish 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). Acceptable evidence of market value may include an appraisal of the subject property, a recent sale of the subject, comparable sales, or construction costs. 86 Ill. Admin. Code §1910.65(c). After reviewing the record, the Board finds that the appellant has not met this burden of proof; therefore, a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight Class 2-34 comparable sales for review. The Board has examined all of the comparable properties and gives greater weight to those properties that are closer in location and more similar in size, age, and physical characteristics to the subject.

The Board finds that the most persuasive evidence of the subject property's market value consists of all of the appellant's comparable properties, together with the Board of Review's Comparable Properties Nos. 1 through 3. These comparable properties are multi-level, Class 2-34 single-family masonry dwellings with amenities like those of the subject. They are located within the same neighborhood code and within one block to one-quarter mile of the subject, providing reliable indicators of market value.

These properties sold between 2020 and 2021 for prices ranging from \$216.35 to \$391.92 per square foot of living area, including land. The subject's current assessment reflects an implied market value of \$399,180, or \$316.06 per square foot, a figure that falls within the range established by the most comparable properties.

Based on the totality of the evidence, and after applying appropriate qualitative adjustments for material differences between the subject and the most similar comparable properties, the Board concludes that the appellant has not demonstrated, by a preponderance of the evidence, that the subject property is overvalued. Therefore, no 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

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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Constantine Kokinis, by attorney:

George N. Reveliotis

Reveliotis Law, P.C.

1030 Higgins Road

Suite 101

Park Ridge, IL 60068

COUNTY

Cook County Board of Review

Docket No: 22-39906.001-R-1

County Building, Room 601

118 North Clark Street

Chicago, IL 60602