



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

APPELLANT: Vasilios Kousiounelos
DOCKET NO.: 22-51093.001-R-1
PARCEL NO.: 04-09-103-026-0000

The parties of record before the Property Tax Appeal Board are Vasilios Kousiounelos, the appellant(s); 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: \$18,000
IMPR.: \$32,913
TOTAL: \$50,913

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 two-story dwelling of frame and masonry construction with 2,830 square feet of living area. The dwelling is 59 years old. Features of the home include a full basement, central air conditioning, two fireplaces, and a two-car garage. The property has a 12,000 square foot site located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located 1.1 to 1.8 miles from the subject. The comparables range in age from 44 to 59 years old and have between 2,698 and 3,088 square feet in living area.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the total

assessment for the subject of \$62,343. The subject property has an improvement assessment of \$44,343 or \$15.67 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

At the hearing, the appellant presented nine properties suggested as comparable to the subject. He stated the subject property backs up to a busy road and, therefore, should be assessed at a lower price per square foot than comparable properties located across the street and in quieter areas. The board of review's representative presented four properties suggested as comparable to the subject and located within one-quarter mile of the subject property.

The appellant stated that the board of review's comparables are superior to the subject and are located in quieter areas than the subject. He stated the assessor's records regarding the living square footage of the board of review's comparables appear to be understated based on the submitted photographs and his visual inspection of the properties. The board of review's representative testified that the board of review's comparables are superior comparables because they are closer in proximity to the subject property.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds that the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Based on the evidence and testimony, the Board finds the best evidence of assessment equity to be the appellant's comparables #1, #4, #6, and #9. These comparables had improvement assessments that ranged from \$9.69 to \$11.11 per square foot of living area. The subject's improvement assessment of \$15.67 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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: 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

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