



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

APPELLANT: Athanasia Vaselopulos
DOCKET NO.: 22-53773.001-R-1
PARCEL NO.: 04-21-304-045-0000

The parties of record before the Property Tax Appeal Board are Athanasia Vaselopulos, the appellant, by attorney Amy C. Floyd, Attorney at Law in Chicago; 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: \$14,014
IMPR.: \$84,986
TOTAL: \$99,000

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

A 4,196 square feet, two-story dwelling of masonry construction on a 10,010 square feet site in Glenview, Northfield Township, Cook County constitutes the subject property. The 27-year-old class 2-08 residence features 3.5 bathrooms, a three-car garage, central air conditioning, and a fireplace.

Arguing assessment inequity on appeal, the appellant submitted information on four properties to serve as comparables for an equitable improvement assessment on the subject. The appellant's selected comparables were around 30 years old and contained central air conditioning, at least a two-car garage, and a full basement.

The county board of review responded in its "Board of Review Notes on Appeal" that the subject improvement was properly assessed at \$84,986, or \$20.25 per square foot of living space, for a

total assessment of \$99,000. In support of its assessment, the board of review selected four nearby properties as equity comparables. Each comparable was a two-story, masonry-constructed residence with air conditioning and a three-car garage.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). Yet this uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment 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); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should comprise assessment documentation for the 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 the appellant did not meet this burden of proof.

The Board finds the best evidence of assessment equity in the record to be appellant comparables #1 and #3 and board of review comparable #3. Appellant comparable #1 had one more bathroom than the subject but 203 fewer square feet of living area. Similarly, appellant comparable #3 only differed from the subject property in age (nine years older) and living square footage (108 more square feet). Board of review comparable #3, on the other hand, was the same age as the subject, and the 634 extra square feet of living area offsets its smaller basement relative to the subject. These comparables show that the subject property’s improvement assessment should be between \$16.17 to \$22.09 per square foot. Because the subject’s improvement assessment of \$20.25 per square foot falls within the range established by the best comparables in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that their improvement was inequitably assessed and a reduction in the subject’s assessment is therefore not 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: _____

August 19, 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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