



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

APPELLANT: Neil Elliott  
DOCKET NO.: 22-55515.001-R-1  
PARCEL NO.: 04-21-315-004-0000

The parties of record before the Property Tax Appeal Board are Neil Elliott, 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 **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:** \$14,378  
**IMPR.:** \$58,806  
**TOTAL:** \$73,184

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 2-story dwelling of frame and masonry exterior construction with 3,753 square feet of living area. The dwelling is approximately 37 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 10,270 square foot site and is located in Glenview, 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales with the same neighborhood code as the subject property. The comparables have sites ranging in size from 10,164 to 11,439 square feet of land area that are improved with class 2-78, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,756 to 3,704 square feet of living area. The

dwellings are 38 to 55 years old and have partial or full unfinished basements. The comparables each have central air conditioning, one fireplace and a 2-car garage. The comparables sold from June 2020 to October 2022 for prices ranging from \$504,000 to \$677,500 or from \$150.11 to \$195.75 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$79,000. The subject's assessment reflects a market value of \$790,000 or \$210.50 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 one comparable sale with the same neighborhood code as the subject property as comparables #1, #2 and #3 are equity comparables that do not address the appellant's overvaluation argument and will not be further analyzed. Comparable #4 has a 12,600 square foot site improved with a class 2-78, 2-story dwelling of frame and masonry exterior construction with 2,922 square feet of living area. The dwelling is 43 years old and has a partial unfinished basement, central air conditioning, two fireplaces and a 2-car garage. This comparable sold in November 2021 for a price of \$697,500 or \$238.71 per square foot of living area, including land. Based on this evidence the board of review requests 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The record contains five comparable sales for the Board's consideration. The Board gives less weight to appellant's comparables #2, #3 and #4 due to difference in age when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #4 which overall are more similar to the subject in location, age, dwelling size and features. These comparables sold in June 2020 and November 2021 for prices of \$677,500 and \$697,500 or \$195.75 and \$238.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$790,000 or \$210.50 per square foot of living area, including land which is bracketed by the best comparable sales on price per square foot but higher on overall market value. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds 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:

March 17, 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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