



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

APPELLANT: Angelo Katsis  
DOCKET NO.: 22-55822.001-R-1  
PARCEL NO.: 04-17-412-010-0000

The parties of record before the Property Tax Appeal Board are Angelo Katsis, 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 **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:** \$18,900  
**IMPR.:** \$35,272  
**TOTAL:** \$54,172

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 2,654 square feet of living area. The dwelling is approximately 53 years old. Features of the home include a basement, central air conditioning, and a 2-car garage. The property has a 12,600 square foot site and is 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject and within 0.4 of a mile from the subject. The comparables are improved with 2-story homes ranging in size from 3,092 to 3,652 square feet of living area. The dwellings are from 51 to 53 years old and have varying degrees of similarity to the subject in site

size and other features. The comparables sold from July 2020 to February 2021 for prices ranging from \$436,141 to \$645,000 or from \$119.43 to \$180.98 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 \$54,172. The subject's assessment reflects a market value of \$541,720 or \$204.11 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 four comparable sales located within the same assessment neighborhood code as the subject and 0.25 of a mile from the subject or within the same subarea. The parcels range in size from 10,625 to 19,285 square feet of land area and are improved with 2-story homes ranging in size from 2,569 to 2,712 square feet of living area. The dwellings are from 38 to 58 years old and have varying degrees of similarity to the subject in other features. The comparables sold from October 2021 to December 2022 for prices ranging from \$634,500 to \$780,000 or from \$242.92 to \$287.61 per square foot of living area, including land.

Based on this evidence, the board of review requested 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, due to substantial differences from the subject in dwelling size. Moreover, the appellant's comparable #1 sold in 2020, less proximate in time to the assessment date than the other sales in this record, and the appellant's comparable #2 sold for considerably less than the other sales in this record, suggesting this sale was an outlier. The Board gives less weight to the board of review's comparable #2, which is a substantially newer home than the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1, #3, and #4, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, age, location, and features, although one comparable has a considerably larger site than the subject, suggesting a downward adjustment to this comparable would be needed to make it more equivalent to the subject. These comparables sold for prices ranging from \$634,500 to \$690,000 or from \$242.92 to \$268.59 per square foot of living area, including land. The subject's assessment reflects a market value of \$541,720 or \$204.11 per square foot of

living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is 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.



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Chairman



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Member

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Member



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Member



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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



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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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