



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

APPELLANT: Bill Gilgenbach  
DOCKET NO.: 22-57254.001-R-1  
PARCEL NO.: 04-30-410-032-0000

The parties of record before the Property Tax Appeal Board are Bill Gilgenbach, 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:** \$11,481  
**IMPR.:** \$22,981  
**TOTAL:** \$34,462

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 1-story dwelling of frame and masonry exterior construction with 1,514 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a slab foundation, central air conditioning, a fireplace, and a 3.5-car garage. The property has a 10,438 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-03 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 0.4 of a mile from the subject. The comparables have 10,020 or 10,140 square foot sites that are improved with 1-story, class 2-03 homes of masonry or frame and masonry exterior construction ranging in size from 1,215 to 1,765 square feet of living area. The dwellings are 67 or 68 years old. Three homes each

have a basement, one of which has finished area, and one home has a slab foundation. Each home has central air conditioning. Two comparables have a fireplace and three comparables have a 1-car or a 2-car garage. The comparables sold from May 2020 to October 2021 for prices ranging from \$223,000 to \$305,000 or from \$126.35 to \$199.59 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 \$34,462. The subject's assessment reflects a market value of \$344,620 or \$227.62 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 on the same block or 0.25 of a mile from the subject. The comparables have 10,020 or 10,438 square foot sites that are improved with 1-story, class 2-03 homes of masonry or frame and masonry exterior construction with 1,206 or 1,220 square feet of living area. The dwellings range in age from 63 to 68 years old. Two homes have a basement, one home has a crawl space foundation, and one home has a slab foundation. One home has central air conditioning and three comparables have a 1-car or a 1.5-car garage. The comparables sold from August 2021 to September 2022 for prices ranging from \$290,000 to \$340,000 or from \$240.46 to \$278.69 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 finds seven of these comparables differ substantially from the subject in dwelling size. Nonetheless, the Board gives less weight to the appellant's comparables #1, #3, and #4 and the board of review's comparables #2 and #4, due to substantial differences from the subject in foundation type and/or garage amenity.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #1 and #3, which are similar to the subject in age, location, site size, and some features, although these comparables each have a smaller garage than the subject, two comparables are much smaller homes than the subject, and one comparable lacks central air conditioning, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$249,000 to \$310,000 or from \$164.25 to \$257.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$344,620 or \$227.62 per square foot of living area,

including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a per square foot basis. 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.



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: \_\_\_\_\_

October 21, 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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