



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

APPELLANT: Steve Livaditis
DOCKET NO.: 22-59832.001-R-1
PARCEL NO.: 04-29-100-301-0000

The parties of record before the Property Tax Appeal Board are Steve Livaditis, 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: \$14,060
IMPR.: \$49,044
TOTAL: \$63,104

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from the 2021 assessment year decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 masonry exterior construction with 3,193 square feet of living area. The dwelling is approximately 22 years old.¹ Features of the home include a basement, central air conditioning, one fireplace and a 3-car garage. The property has an approximately 12,782 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 disclosed the subject property is an owner-occupied residence and that the subject property was the subject matter of an appeal before this Board the prior year under Docket No.

¹ The Board finds the best description of the subject was found in the grid analysis submitted by the board of review and not refuted by the appellant.

21-41236.001-R-1 in which the Board issued a decision lowering the subject's assessment to \$56,000 based on an agreement between the parties.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code and within 0.24 of a mile from the subject property. The comparables are improved with 2-story class 2-78 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,971 to 3,594 square feet of living area. The homes range from 21 to 33 years old. Each comparable has a basement, central air conditioning, two fireplaces and a 3-car garage. The comparables have improvement assessments ranging from \$45,133 to \$55,385 or from \$14.66 to \$16.06 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$49,044 or \$15.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,255. The subject property has an improvement assessment of \$53,195 or \$16.66 per square foot of living area. The "Board of Review Notes on Appeal," also disclosed that 2022 was the first year of the general assessment cycle for Northfield Township. The board of review included comments in its Notes indicated the appellant filed this 2022 appeal directly from a 2021 favorable decision of the Property Tax Appeal Board, although the board of review contended that because the property is an owner-occupied residential property, the board of review is "treating this appeal as a rollover."

Based on this evidence, the board of review offered to revise its opinion of the assessed value of the subject property to \$56,000 with a land assessment of \$15,338 and an improvement assessment of \$40,662.

Conclusion of Law

The appellant 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the board of review determined provisions of section 16-185 of the Property Tax Code to be controlling in this appeal. (35 ILCS 200/16-185).

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through

9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185) [emphasis added]

The Board finds the subject property is an owner-occupied residential dwelling that was the subject of an appeal before this Board under docket 21-41236.001-R-1. In that prior year appeal, the Property Tax Appeal Board lowered the subject's assessment to \$56,000 based on an agreement between the parties. However, the Board further finds 2022 is the first year of the general assessment cycle in Northfield Township and therefore 2021 and 2022 are not within the same general assessment period. As a result section 16-185 of the Property Tax Code is not controlling in this appeal.

The Board finds the only evidence of assessment equity for the Board's consideration are the five comparables submitted by the appellant. The Board gives reduced weight to appellant comparables #3 and #5 which are less similar to the subject in age and/or dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #2 and #4 which are more similar to the subject in location, age, design, dwelling size and most features. These comparables have improvement assessments ranging from \$45,133 to \$49,904 or from \$14.66 to \$16.06 per square foot of living area. The subject's improvement assessment of \$53,195 or \$16.66 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, 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, commensurate with the appellant's request, 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: _____

October 20, 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 9-215 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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