



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

APPELLANT: Gus Tzoumas  
DOCKET NO.: 23-27006.001-R-1  
PARCEL NO.: 16-32-111-061-0000

The parties of record before the Property Tax Appeal Board are Gus Tzoumas, the appellant, by George N. Reveliotis, attorney-at-law 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:** \$4,520  
**IMPR.:** \$30,479  
**TOTAL:** \$34,999

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 2023 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 is improved with a two-story multi-family building of masonry exterior construction containing 3,416 square feet of building area. The building is approximately 60 years old. Features of the property include a full basement with an apartment, one fireplace, three bathrooms, and a 2.5-car garage.<sup>1</sup> The property has a 3,690 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables improved with one-story or two-story multi-family buildings of masonry exterior

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<sup>1</sup> The appellant submitted a copy of the Cook County Assessor's Office property characteristic printout for the subject property from which descriptive information was verified or obtained.

construction that range in size from 1,564 to 3,725 square feet of building area and are from 67 to 120 years old. Three comparables have full basements with one being finished with an apartment and two being unfinished. One comparable has a slab foundation. The comparables have two or four bathrooms and one fireplace. Two comparables have 2-car garages.<sup>2</sup> These properties have the same neighborhood code as the subject and are located from .02 to .12 of a mile from the subject. These properties have improvement assessments ranging from \$2,147 to \$30,466 or from \$1.03 to \$8.18 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$15,714.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,999. The subject property has an improvement assessment of \$30,479 or \$8.92 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables with comparable #3 being the same property as appellant's comparable #2. The comparables are composed of class 2-11 properties improved with one-story or two-story multi-family buildings of masonry exterior construction that range in size from 2,544 to 3,520 square feet of building area and are 49 to 120 years old. Two comparables have full basements with one being finished with an apartment and one comparable has a slab foundation. The comparables have two or four full bathrooms and one comparable has an additional two-half bathrooms. Two comparables each have a two-car garage.<sup>3</sup> The comparables have the same neighborhood code as the subject and are located ¼ of a mile from the subject property. These comparables have improvement assessments ranging from \$26,054 to \$35,671 or from \$7.52 to \$10.29 per square foot of building area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six comparables with the same classification code and neighborhood code as the subject property, with one comparable being a duplicate property, to support their respective positions. The Board gives little weight to appellant's comparables #3 and #4 as well as board of review comparable #2 which differ significantly from the subject in building size being approximately 26% to 54% smaller than the subject building. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 as well as board of review comparables #1 and #3, which includes the duplicate comparable submitted by

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<sup>2</sup> The appellant submitted copies of the Cook County Assessor's Office property characteristic printouts for the comparable properties from which descriptive information was verified or obtained.

<sup>3</sup> The board of review described comparable #3 as having a four-car garage, however, a copy of the property characteristic printout for this comparable submitted by the appellant described the comparable as having no garage.

the parties, that range in size from 3,465 to 3,725 square feet of building area and are 67 to 120 years old. These comparables have varying degrees of similarity to the subject in style, age and features that would require adjustments to make them more equivalent to the subject property. The common comparable submitted by the parties is approximately 60 years older than the subject, has a slab foundation which is inferior to the subject's full finished basement, and has no garage which is inferior to the subject's 2.5-car garage, necessitating upward adjustments to make this property more equivalent to the subject in age and features. Appellant's comparable #1 has one more bathroom than the subject, requiring a downward adjustment, but has no garage requiring an upward adjustment to make the property more equivalent to the subject. Board of review comparable #1 has one more bathroom than the subject which would require a downward adjustment but has a smaller garage than the subject suggesting an upward adjustment would be appropriate. These three comparables have improvement assessments that range from \$26,466 to \$35,671 or from \$7.52 to \$10.29 per square foot of building area. The subject's improvement assessment of \$30,479 or \$8.92 per square foot of building area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

May 19, 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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