



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

APPELLANT: George Polymenakos
DOCKET NO.: 23-27159.001-R-1
PARCEL NO.: 16-30-205-024-0000

The parties of record before the Property Tax Appeal Board are George Polymenakos, 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: \$4,630
IMPR.: \$22,369
TOTAL: \$26,999

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 1.5-story dwelling of masonry exterior construction containing 1,438 square feet of living area. The dwelling is approximately 96 years old. Features of the property include a full basement, central air conditioning, one fireplace, two bathrooms and a 2-car garage. The property has a 3,780 square foot site located in Berwyn, Berwyn 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 composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,096 to 1,423 square feet of living area. The homes are 96 to 101 years old. Each property has a full basement, one fireplace, and 1 or 1½ bathrooms. One comparable has central air

conditioning and three comparables have a 2-car garage. These properties have sites ranging in size from 3,660 to 4,410 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .08 to .37 of a mile from the subject property. The comparables sold from April 2022 to November 2023 for prices ranging from \$85,000 to \$210,000 or from \$59.73 to \$160.55 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$15,609.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,999. The subject's assessment reflects a market value of \$269,990 or \$187.75 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 composed of class 2-03 properties improved with 1-story or 1.5-story dwellings of masonry exterior construction that range in size from 1,127 to 1,634 square feet of living area. The homes are 99 to 113 years old. Three comparables have full basements with one having finished area and one comparable has a crawl space foundation. Three comparables have central air conditioning and a 2-car garage. The comparables have 1, 1½, 2 or 2½ bathrooms. The comparables have sites ranging in size from 3,660 to 5,325 square feet of land area and are located ¼ of a mile from the subject property. These properties sold from July 2021 to December 2023 for prices ranging from \$260,000 to \$349,000 or from \$204.72 to \$235.14 per square foot of living area, including land.

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 parties submitted information on eight comparable sales with the same classification code as the subject property to support their respective positions. These properties have varying degrees of similarity to the subject in style, size and features. The Board gives less weight to appellant's comparable #4 as the price is an outlier that is approximately 40% lower than the next lowest comparable on a per square foot of living area basis. The seven remaining comparables have a wide price range from \$110,000 to \$349,000 or from \$100.37 to \$235.14 per square foot of living area. The comparables most like the subject in style and size are board of review comparables #1 and #2 that sold in December 2023 and February 2022 for prices of \$349,000 and \$339,900 or for \$234.86 and \$208.02 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$269,990 or \$187.75 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and below the two comparables most similar to the subject in style and size. Based on this evidence the Board finds the subject's assessment is reflective of the property's market value and a reduction in the 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

George Polymenakos, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602