



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

APPELLANT: Frank Yavaraski  
DOCKET NO.: 23-29271.001-R-1  
PARCEL NO.: 22-30-312-021-0000

The parties of record before the Property Tax Appeal Board are Frank Yavaraski, 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:** \$19,058  
**IMPR.:** \$44,129  
**TOTAL:** \$63,187

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 consists of a 1-story dwelling of masonry exterior construction with 2,797 square feet of living area. The dwelling is 18 years old. Features of the home include a full basement, central air conditioning, two fireplaces, and a 3-car garage. The property has a 17,326 square foot site and is located in Lemont, Lemont Township, Cook County. The subject is classified as a class 2-04 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 three comparable sales located within the subject's assessment neighborhood and within .72 of a mile of the subject. The comparables consist of 1-story class 2-04 dwellings of masonry or frame and masonry exterior construction ranging in size from 2,082 to 2,682 square feet of living area. The homes range in age from 27 to 36 years old.

Each dwelling has a full or partial basement, one or two fireplaces, and a 2-car garage. Two comparables have central air conditioning. The parcels range in size from 9,600 to 11,520 square feet of land area. The comparables sold from June 2022 to November 2023 for prices ranging from \$435,000 to \$525,000 or from \$180.84 to \$208.93 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$55,476, for an estimated market value of \$554,760 or \$198.34 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,187. The subject's assessment reflects a market value of \$631,870 or \$225.91 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood, two of which are within .25 of a mile of the subject. The comparables consist of 1-story or 1.5-story class 2-04 dwellings of masonry or frame and masonry exterior construction ranging in size from 3,062 to 3,452 square feet of living area. The dwellings are 13 to 22 years old. Each dwelling has central air conditioning, one or two fireplaces, a full basement, and a 3-car garage. The parcels range in size from 12,500 to 14,879 square feet of land area. The comparables sold from June 2021 to September 2023 for prices ranging from \$685,000 to \$759,500 or from \$220.02 to \$238.03 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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, as well as the board of review's comparable #2, which differ from the subject in age, dwelling size, lack central air conditioning, and/or sold less proximate to the January 1, 2023 assessment date at issue. The Board finds the board of review's two remaining comparables sold proximate to the assessment date at issue and are similar to the subject in age, dwelling size, and features. These comparables sold in January and September 2022 for prices of \$685,000 and \$751,000 or \$223.71 and \$238.03 per square foot of living area, including land. The subject's assessment reflects a market value of \$631,870 or \$225.91 per square foot of living area, including land, which is below the two best comparable sales in this record overall and bracketed by them on a per-square-foot basis. Based on this evidence and after considering

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

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



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

Frank Yavaraski, 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