FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Vasiliki Karonis
DOCKET NO.:	23-34081.001-R-1
PARCEL NO.:	09-18-307-003-0000

The parties of record before the Property Tax Appeal Board are Vasiliki Karonis, 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:	$6,187
IMPR.:	$27,030
TOTAL:	$33,217

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 consists of a multi-level dwelling of frame construction with 1,275 square feet of living area. The dwelling is 60 years old. Features of the home include a basement with a finished area[1] and a 2.5-car garage. The property has a 6,875 square foot site, and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-34 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 with the same neighborhood code as the subject. The comparables have sites ranging in size from 6,875 to 7,860 square feet of land

[1] The Board finds the subject's basement has finished area according to Section III of the of the appellant's appeal petition and the board of review's grid analysis.

area and are improved with multi-level dwellings of frame and masonry exterior construction containing 1,273 or 1,775 square feet of living area. The dwellings are from 56 to 60 years old. Each comparable has a basement, central air conditioning, and a 1.5-car or a 2-car garage. The sales occurred from April 2021 to October 2022 for prices ranging from $285,000 to $395,000 or from $222.54 to $227.81 per square foot of living area, inclusive of the land.

The appellant requested the subject's assessment be reduced to $28,654, reflecting a market value of $286,540 or $224.74 per square foot of living, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $33,217. The subject's assessment reflects a market value of $332,170 or $260.53 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 comparables located with the same assessment neighborhood code as the subject. The comparables have sites with 6,875 or 7,500 square feet of land area and are improved with multi-level dwellings of frame and masonry exterior construction ranging in size from 1,251 to 1,273 square feet of living area. The dwellings are 56 to 60 years old. Each comparable has a basement with finished area, and a 1.5-car or a 2-car garage. Three comparables each have central air conditioning. The sales occurred from June to November 2023 for prices ranging from $384,000 to $420,300 or from $306.95 to $330.16 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 seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3 which sold in April 2021 and occurred less proximate in time to the January 1, 2023 assessment date at issue than the other comparables in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 along with the board of review's comparables which sold more proximate in time to the assessment date at issue and are relatively similar to the subject in location, design, age, dwelling size and some features. These six comparables sold from August 2022 to September 2023 for prices ranging from $285,000 to $420,300 or from $223.28 to $330.16 per square foot of living area, including land. The subject's assessment reflects a market value of $332,170 or $260.53 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering the adjustments to the best comparable sales for differences when compared to 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: ____________ ____________

C E R T I F I C A T I O N

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: September 15, 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.

Docket No: 23-34081.001-R-1

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

Vasiliki Karonis, 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