



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

APPELLANT: Gus Lymber  
DOCKET NO.: 23-39627.001-R-1  
PARCEL NO.: 28-23-227-037-0000

The parties of record before the Property Tax Appeal Board are Gus Lymber, 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:** \$1,795  
**IMPR.:** \$9,204  
**TOTAL:** \$10,999

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 consists of a 1-story dwelling of frame exterior construction with 1,020 square feet of living area. The home is approximately 66 years old. Features include a slab foundation and a 2-car garage. The property has a 7,980 square foot site and is located in Markham, Bremen 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 located within the subject's assessment neighborhood. The comparables have sites that range in size from 7,980 to 9,975 square feet of land area. The comparables are improved with class 2-03 dwellings of frame or frame and masonry exterior construction ranging in size from 1,020 to 1,221 square feet of living area. The homes range in age from 66 to 69 years old. Each comparable has a slab of crawl

space foundation. One comparable has central air conditioning. Three comparables each have a 1-car or a 2.5-car garage. The comparable properties sold from July 2022 to May 2023 for prices ranging from \$60,000 to \$116,000 or from \$49.14 to \$96.67 per square foot of living area, land included. The appellant's evidence also included copies of the deeds associated with these comparable sales. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$7,702 which would reflect a total market value of \$77,020 or \$75.51 per square foot of living area, land included, after applying the level of assessment for class 2 property of 10% 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 \$10,999. The subject's assessment reflects a market value of \$109,990 or \$107.83 per square foot of living area, land included, after applying the level of assessment for class 2 property of 10% 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 four comparable sales within the subject's assessment neighborhood. The comparables have sites that range in size from 7,980 to 14,711 square feet of land area. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction with either 1,020 or 1,060 square feet of living area. The homes are either 67 or 68 years old. Each comparable has a slab foundation. Three comparables each have a 2-car garage. The comparable properties sold from February 2021 to September 2023 for prices ranging from \$118,000 to \$167,000 or from \$115.69 to \$157.55 per square foot of living area, land included.

### **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 eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4, as well as board of review comparable #2 due to differences when compared to the subject in dwelling size, feature central air conditioning, unlike the subject, and/or lack a garage amenity, which the subject features. The Board also gives less weight to board of review comparable #1, which sold in 2021, less proximate to the January 1, 2023 assessment date under appeal than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #3, as well as board of review comparable sales #3 and #4. These comparables sold proximate to the subject's January 1, 2023 lien date and are overall more similar, if not identical, to the subject in design/class, age, dwelling size, and other features. These properties sold for prices ranging from \$70,000 to \$167,000 or from \$66.04 to \$157.55 per square foot of living area, land included. The subject's assessment reflects a market value of \$109,990 or \$107.83 per square

foot of living area, land included, which falls within the range of the best comparable sales in this record. Based on the evidence in this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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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