FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	George Gavrilopoulos
DOCKET NO.:	23-53597.001-R-1
PARCEL NO.:	04-33-218-008-0000

The parties of record before the Property Tax Appeal Board are George Gavrilopoulos, 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:	$15,253
IMPR.:	$36,713
TOTAL:	$51,966

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 2-story dwelling of frame exterior construction with 2,286 square feet of living area. The dwelling is approximately 44 years old. Features of the home include a full unfinished basement, central air conditioning, one fireplace, and a 2-car garage. The property has a 10,895 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 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 with the same neighborhood code as the subject property and located .14 to .81 of a mile from the subject property. The comparables have sites ranging in size from 10,058 to 10,360 square feet of land area that are improved with class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,836 to 3,659 square feet of living area. The dwellings are 40 to 55 years old and have partial or full unfinished basements. The comparables each have central air conditioning, two fireplaces and a 2-car garage. The comparables sold from April 2021 to October 2023 for prices ranging from $520,000 to $665,000 or from $153.05 to $205.95 per square foot of living area, including land. Based on this evidence the appellant requests a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $51,966. The subject's assessment reflects a market value of $519,660 or $227.32 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 two comparable sales with the same neighborhood code as the subject property and located a ¼ of a mile from the subject property. Board of review comparable sale #4 is the same as appellant's comparable sale #1. The comparables have sites ranging in size from 10,058 to 10,765 square feet of land area that are improved with class 2-78, 2-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,327 to 3,229 square feet of living area. The dwellings are 36 to 45 years old and have partial or full unfinished basements. The comparables each have central air conditioning, one or two fireplaces and a 2-car garage. The comparables sold from May 2021 to September 2023 for prices ranging from $640,000 to $852,000 or from $205.95 to $366.14 per square foot of living area, including land.

<u>Conclusion of Law</u>

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 record contains seven comparable sales for the Board's consideration as one comparable was common to both parties. The Board gives less weight to the appellant's comparables as well as board of review comparable #3 and #4 due to significant differences from the subject dwelling in size. In addition, the parties' common comparable and board of review comparable #3 sold in 2021 less proximate in time to the January 1, 2023 assessment date than other sales in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate in time to the assessment date at issue and overall are more similar to the subject in location, age, dwelling size and features. These comparables sold in September and June 2023 for prices of $640,000 and $852,000 or $243.07 and $366.14 per square foot of living area, including land. The subject's assessment reflects a market value of $519,660 or $227.32 per square foot of living area, including land which is below the two best comparables sales in the record both on overall value and price per square foot. Based on this evidence 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 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: November 25, 2025

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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