



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

APPELLANT: Victor Arellano  
DOCKET NO.: 17-30389.001-R-1  
PARCEL NO.: 08-24-411-038-0000

The parties of record before the Property Tax Appeal Board are Victor Arellano, 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:** \$3,625  
**IMPR.:** \$21,323  
**TOTAL:** \$24,948

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 2017 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 multi-level dwelling with 1,508 square feet of living area of masonry exterior construction. The dwelling is approximately 50 years old. Features of the home include a partial basement with finished area and a one-car garage. The property has a 7,250 square foot site and is located in Des Plaines, Elk Grove Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant through counsel contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The appellant reported that the comparables are located in the same neighborhood code and three comparables are within 1.20 miles from the subject property. The comparables were improved with class 2-34 dwellings of frame or frame and masonry exterior construction that ranged in size from 1,295

to 2,149 square feet of living area. The dwellings range in age from 52 to 56 years old. The comparables have sites ranging in size from 7,650 to 13,050 square feet of land area. Each comparable has a partial basement with finished area, three comparables have central air conditioning, one comparable has a fireplace and three comparables have a one-car or two-car detached garage. The comparables sold from April 2015 to March 2016 for prices ranging from \$177,000 to \$305,000 or from \$119.32 to \$145.37 per square foot of living area, land included. Based on this evidence, the appellant requested that the assessment be reduced to \$20,482.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,948. The subject's assessment reflects a market value of \$249,480 or \$165.44 per square foot of living area, including land, when using 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 located in the same neighborhood code as the subject property. The comparables were improved with multi-story dwellings of masonry or frame and masonry exterior construction that ranged in size from 1,295 to 1,558 square feet of living area. The dwellings range in age from 50 to 55 years old. The comparables have sites ranging in size from 7,500 to 10,235 square feet of land area. Each comparable has a partial basement with finished area, three comparables have central air conditioning, two comparables have a fireplace and each comparable has a one-car or two-car garage. The comparables sold from May to October 2016 for prices ranging from \$260,000 to \$307,000 or from \$186.14 to \$219.29 per square foot of living area, land included. 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 eight comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #4 due to their larger dwelling size and/or their sale dates occurring greater than 17 months prior to the subject's January 1, 2017 assessment date.

The Board finds the best evidence of market value to be appellant's comparable sale #2 along with the board of review comparable sales. These comparables have varying degrees of similarity in location, site size, age, dwelling size and some features. These comparables sold for prices ranging from \$240,000 to \$307,000 or from \$145.37 to \$219.29 per square foot of living area, including land. The subject's assessment reflects a market value of \$249,480 or \$165.44 per square foot of living area, including land, which falls within the range established by the best

comparable sales in this record. Based on this evidence 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: \_\_\_\_\_

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: March 16, 2021



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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