



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

APPELLANT: Macias Guadalupe  
DOCKET NO.: 17-32646.001-R-1  
PARCEL NO.: 19-29-411-015-0000

The parties of record before the Property Tax Appeal Board are Macias Guadalupe, 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:** \$4,929  
**IMPR.:** \$11,485  
**TOTAL:** \$16,414

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 one-story dwelling of masonry exterior construction with 1,046 square feet of living area. The dwelling is 58 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, and a two-car garage. The property has a 6,573 square foot site and is located in Burbank, Stickney 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 and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales. The comparables each have a site that contains 3,690 square feet of land area. The comparables are improved with class 2-03 dwellings of masonry exterior construction that range in size from 1,003 to 1,296 square feet of living area and in age

from 50 to 59 years old. Two comparables have full unfinished basements and two comparables have crawl space foundations. One comparable has central air conditioning and three comparables each have a 2-car or a 2.5-car garage. The properties sold from September 2015 to October 2017 for prices ranging from \$126,000 to \$150,000 or from \$104.17 to \$140.32 per square foot of living area, land included.

In support of the inequity argument, the appellant submitted information on eight equity comparables that have the same neighborhood code and classification code as the subject. The comparables are improved with one-story dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 1,008 to 1,100 square feet of living area and in age from 55 to 61 years old. Three comparables each have a full basement with one having a formal recreation room and five comparables each have a concrete slab or a crawl space foundation. Four comparables have central air conditioning and seven comparables each have a two-car garage. The comparables have improvement assessments ranging from \$8,064 to \$10,464 or from \$8.00 to \$10.11 per square foot of living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$12,923, reflecting a market value of \$129,230 or \$123.55 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$7,994 or \$7.64 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,414. The subject's assessment reflects a market value of \$164,140 or \$156.92 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%. The subject has an improvement assessment of \$11,485 or \$10.98 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same neighborhood code and classification code as the subject. The comparables are improved with one-story dwellings of masonry exterior construction that contain either 1,036 or 1,080 square feet of living area. The dwellings are 52 to 58 years old. The comparables each have a full unfinished basement, central air conditioning, and a two-car garage. The comparables have improvement assessments ranging from \$14,653 to \$15,394 or for \$14.14 and \$14.25 per square foot of living area.

The board of review failed to address the appellant's overvaluation argument with market value evidence.

Based on this equity 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 on grounds of overvaluation.

The Board finds the only evidence of market value to be the four comparable sales submitted by the appellant. The Board gave less weight to comparables #1 and #3 which have crawl space foundations and/or lack a garage unlike the subject's basement foundation and two-car garage. The Board finds the best evidence of the subject's market value to be comparables #2 and #4 as they each have a basement foundation and a two-car garage, however, they have smaller lot sizes, unfinished basements and lack central air conditioning when compared to the subject. The sales occurred in January and May 2016 for prices of \$126,000 and \$128,349 or for \$121.74 and \$127.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$164,140 or \$156.92 per square foot of living area, including land, which is above the best comparable sales in this record but justified when considering adjustments to the comparables for their smaller lot sizes, unfinished basements and lack of central air conditioning when compared to the subject. Therefore, the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also argued assessment inequity as an alternative basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of assessment inequity.

The record contains 12 equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3, #5, #7 and #8 due to their crawl space or concrete slab foundations when compared to the subject's basement foundation.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #4 and #6 along with the board of review comparables. These comparables overall are most similar to the subject in location, dwelling size, design, age and most features. The comparables have improvement assessments ranging from \$9,780 to \$15,394 or from \$9.18 to \$14.25 per square foot of living area. The subject has an improvement assessment of \$11,485 or \$10.98 per square foot of living area, which falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on the inequity argument, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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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