



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

APPELLANT: Erica Garcia  
DOCKET NO.: 17-42667.001-R-1  
PARCEL NO.: 19-34-326-026-0000

The parties of record before the Property Tax Appeal Board are Erica Garcia, 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 ***a reduction*** 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:** \$3,252  
**IMPR.:** \$5,648  
**TOTAL:** \$8,900

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 is improved with a one-story dwelling of frame and masonry construction with 998 square feet of living area. The dwelling is approximately 62 years old. Features of the property include a crawl space foundation, one bathroom, and a two-car detached garage. The property has a 5,420 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted information on four comparable sales classified as class 2-02 properties

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<sup>1</sup> Although the appellant also marked assessment equity as the basis of the appeal, no equity comparables were provided. The comparable sales provided by the appellant had assessments not reflective of each property's market value when comparing the assessments to their respective sales prices.

improved with dwellings of masonry, frame or frame and masonry construction each with 998 square feet of living area. Each of the dwellings is 62 years old. Each property has either a slab or crawl space foundation and one bathroom. One comparable has central air conditioning and a two-car detached garage. The comparables have sites with either 5,040 or 5,280 square feet of land area. Each property has the same assessment neighborhood code as the subject property and is located along the same street and within approximately two blocks of the subject property. The sales occurred from August 2015 to November 2016 for prices ranging from \$70,000 to \$89,900 or from \$70.14 to \$90.08 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$7,993.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,929. The subject's assessment reflects a market value of \$129,290 or \$129.55 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-02 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with one-story dwellings of masonry or frame and masonry construction ranging in size from 888 to 998 square feet of living area. The homes range in age from 59 to 63 years old and have the same classification code as the subject property. Two comparables have full basements with finished area. One comparable has central air conditioning and each property as a 1-car, 2-car or a 2.5-car garage. These properties have sites ranging in size from 4,725 to 6,562 square feet of land area. The comparables have the same assessment neighborhood code as the subject property and two are additionally described as being located in the subject's area. The sales occurred from December 2014 to January 2016 for prices ranging from \$129,000 to \$212,000 or from \$145.27 to \$226.50 per square foot of living area, including land.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on eight comparable sales to support their respective positions. Less weight is given the board of review comparable sales #1 and #3 due to differences from the subject dwelling in location and features, including full basements with finished area and the fact that comparable #3 has central air conditioning, features the subject property does not have. The Board further finds the board of review comparables are not as similar to the subject property in location as are the appellant's comparables and two comparables have slightly larger sites than the subject property, which detracts from the weight given these comparables. The Board gives most weight to the appellant's comparable as these properties are most similar to the subject in location, size, age and features with the exception three have no garages whereas the subject property has a garage. The four comparables sold for

prices ranging from \$70,000 to \$89,900 or from \$70.14 to \$90.08 per square foot of living area, including land. The subject's assessment reflects a market value of \$129,290 or \$129.55 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on total market value basis and on a square foot basis. Based on this evidence the Board finds a reduction in the assessment is 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: April 20, 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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