



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

APPELLANT: Juan Rodriguez  
DOCKET NO.: 17-45310.001-R-1  
PARCEL NO.: 30-17-316-012-0000

The parties of record before the Property Tax Appeal Board are Juan Rodriguez, 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:** \$7,452  
**IMPR.:** \$6,995  
**TOTAL:** \$14,447

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the direct appeal from a 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2017 tax year.<sup>1</sup> 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 with 3,018 square feet of living area of masonry exterior construction. The dwelling was approximately 58 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a two-car garage. The property has a 22,930 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law as basis of the appeal. The appeal contained information on four comparable sales that have the same neighborhood code as the subject. The comparables have sites ranging in size from 4,375 to 8,300 square feet of land area and are improved with

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<sup>1</sup> The counsel submitted a decision from the Property Tax Appeal Board that reduced the subject's assessment in the prior year under Docket Number 16-36935.001-R-1

class 2-04 dwellings of frame, masonry, or frame and masonry exterior construction that range in size from 1,849 to 2,548 square feet of living area and range in age from 90 to 99 years old. The comparables have full basements with two having finished area. Three comparables have central air conditioning; three comparables each have one or two fireplaces; and each comparable has a 1.5-car to a 2-car garage. The comparables sold from March 2015 to May 2017 for prices ranging from \$50,000 to \$106,000 or from \$26.79 to \$41.60 per square foot of living area, including land. Based on this evidence, the appellant requested 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 \$14,447. The subject's assessment reflects a market value of \$144,470 or \$47.87 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review reported that 2017 was the first year of the General Assessment Cycle.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, two of which have the same neighborhood code as the subject. Appellant's comparable #4 was an equity comparable that did not address the appellant's overvaluation argument. The comparables have sites ranging in size from 4,891 to 7,763 square feet of land area and are improved with one, 1.5-story class 2-04 dwelling and two, 2-story class dwellings of frame or frame and masonry exterior construction that range in size from 2,391 to 2,564 square feet of living area and range in age from 12 to 101 years old. The comparables each have a full or a partial unfinished basement, central air conditioning and a two-car garage. Two comparables each have one fireplace. The comparable sold from November 2016 to August 2017 for prices ranging from \$132,000 to \$180,000 or from \$55.21 to \$70.20 per square foot of living area, including land. 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 record contains seven comparable sales for the Board's consideration. The Board finds neither parties' comparables are particularly similar to the subject due to differences in location, land size, age, dwelling size and design. In addition, two comparables were dated 2015 sales. These seven comparables sold from March 2015 to August 2017 for prices ranging from \$50,000 to \$180,000 or from \$26.79 to \$70.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$144,470 or \$47.87 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this record, the Board finds the appellant did not prove by a preponderance of the

evidence that the subject was overvalued and therefore, 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:

May 18, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Juan Rodriguez, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602