



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

APPELLANT: Veronica Castillo  
DOCKET NO.: 18-39178.001-R-1  
PARCEL NO.: 15-10-321-011-0000

The parties of record before the Property Tax Appeal Board are Veronica Castillo, 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:** \$2,261  
**IMPR.:** \$9,236  
**TOTAL:** \$11,497

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 2018 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 stucco exterior construction with 1,408 square feet of living area. The dwelling is approximately 92 years old. Features of the home include an unfinished basement, one fireplace, and a two-car garage. The property has a 5,320 square foot site<sup>1</sup> and is located in Maywood, Proviso Township, Cook County. The subject is classified as a class 2-05 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 assessment neighborhood code as the subject property. The comparables have sites that range in size from

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<sup>1</sup> The parties differ as to the subject's site size. The board of review reports 5,320 square feet and the appellant reports 3,250. Neither party provided documentary support for their respective figures.

3,000 to 7,370 square feet of land area. The comparables are improved with class 2-05 dwellings of frame or frame and masonry exterior construction ranging in size from 1,724 to 2,048 square feet of living area. The homes range in age from 100 to 181 years old. Each comparable has an unfinished basement. One comparable has one fireplace and a two-car garage. The properties sold from February 2016 to October 2018 for prices ranging from \$60,000 to \$105,000 or from \$32.70 to \$60.90 per square foot of living area, land included.

Based on this evidence the appellant requested that the subject's assessment be reduced to \$6,448 which would reflect a total market value of \$64,480 or \$45.80 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 board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,497. The subject's assessment reflects a market value of \$114,970 or \$81.65 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%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with the same assessment neighborhood code as the subject. The comparables have sites that range in size from 4,125 to 6,997 square feet of land area. The comparables are improved with 2-story dwellings of frame or stucco exterior construction ranging in size from 1,158 to 1,503 square feet of living area. The homes range in age from 93 to 119 years old. Each comparable has an unfinished basement. One comparable has one fireplace. Three comparables each have a two-car garage. The properties sold from June 2016 to September 2017 for prices ranging from \$125,000 to \$190,000 or from \$90.49 to \$164.08 per square foot of living area, land included. The board of review's evidence disclosed that the subject sold in August 2016 for a price of \$185,000 or \$131.39 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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 eight suggested comparable sales for the Board's consideration and the sale of the subject in August 2016. The Board gives less weight to the appellant's comparables which are considerably larger homes than the subject.

The Board finds the best evidence of market value to be the board of review comparables and the sale of the subject in 2016. The Board finds that the four comparables are similar to the subject in location, design, age, dwelling size, and most features. The comparables sold from June 2016

to September 2017 for prices ranging from \$125,000 to \$190,000 or from \$90.49 to \$164.08 per square foot of living area, land included. The subject's assessment reflects a market value of \$114,970 or \$81.65 per square foot of living area, land included, which falls below the range established by the four comparable sales in the record. Additionally, the subject's estimated market value as reflected by its assessment falls below the subject's August 2016 sale price. Based on the record, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

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.



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Chairman



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Member

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Member



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Member

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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: June 27, 2023



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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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