



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

APPELLANT: Charles Martinez  
DOCKET NO.: 18-48133.001-R-1  
PARCEL NO.: 17-05-315-005-0000

The parties of record before the Property Tax Appeal Board are Charles Martinez, the appellant(s), 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:** \$5,381  
**IMPR.:** \$14,973  
**TOTAL:** \$20,354

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**

There is a question as to what property the appellant is appealing. In the Residential Appeal, Section II, Question 2a, the appellant lists the parcel identification number (PIN) as 17-05-315-005-0000 with an address of 4247 W. Hirsch Street., Chicago, Illinois. This same PIN is listed in two places in a signed letter from the appellant's attorney. However, in the two comparable grids the appellant lists the subject as having PIN 16-03-221-005-0000. The appellant also submitted a board of review decision for PIN 16-03-221-005-0000. The "Board of the Review Notes on Appeal" lists PIN 17-05-315-005-0000 with an address of 1451 W. Augusta Blvd., Chicago, Illinois, as the subject property.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales with PIN 16-03-221-005-0000 as the subject property. The appellant also contends assessment inequity as the basis of the appeal. In

support of this argument the appellant submitted information on six equity comparables with PIN 16-03-221-005-0000 as the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,093. The subject's assessment reflects a market value of \$1,010,930 or \$189.95 per square foot of living area, including land, when applying the 10% Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$90,730 or \$17.05 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three comparable properties, one of which had sales data and three of which had equity data. All of this information is based on the subject property being PIN 17-05-315-005-0000.

### **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 appellant also contends assessment inequity as the 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 property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that for both overvaluation and assessment inequity the appellant failed to meet their burden. The appellant listed PIN 17-05-315-005-0000 as the subject property that was being appealed both in the residential appeal form and in a letter signed by the appellant's attorney. The appellant then provided sales comparable evidence and equity comparable evidence with regards to PIN 16-03-221-005-0000. As such, the Board gives very little weight to the appellant's evidence and finds that they failed to meet their burden. As such a reduction 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.



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:

July 18, 2023



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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