



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

APPELLANT: Jesus Martinez  
DOCKET NO.: 19-24601.001-R-1  
PARCEL NO.: 16-30-327-016-0000

The parties of record before the Property Tax Appeal Board are Jesus Martinez, 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:** \$7,697  
**IMPR.:** \$8,122  
**TOTAL:** \$15,819

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 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 2019 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 1-story dwelling of masonry exterior construction with 1,531 square feet of living area. The dwelling is approximately 62 years old. Features of the home include an unfinished area<sup>1</sup>, central air conditioning, and a two-car garage. The property has a 7,895 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The Board takes judicial notice of the fact that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the

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<sup>1</sup> The parties disagree as to the description of the subject's basement. The appellant reported the basement as "Craw and Formal Rec. Room" and the board of review described the subject's basement as an unfinished full basement. The Board is using the board of review description as it was not refuted in rebuttal by the appellant.

prior year under Docket Number 18-50031. In that appeal, the Property Tax Appeal Board rendered a decision based on the weight of the evidence lowering the assessment of the subject property to \$15,819.

For this 2019 tax year appeal, 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 neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size, and other features. The comparables sold from January to August 2018 for prices ranging from \$158,000 to \$171,000 or from \$96.49 to \$119.04 per square foot of living area, land included. Based on this evidence the appellant requested that the subject's assessment be reduced to \$15,969 which would reflect a total market value of \$159,690 or \$104.30 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 \$20,319. The subject's assessment reflects a market value of \$203,190 or \$132.72 per square foot of building 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 also reported in its submission that 2017 was the beginning of the subject's general assessment cycle and that no township equalization factor was applied in 2019 by county assessment officials. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales with the same neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject in location, design, age, dwelling size, and other features. The comparables sold from January to December 2018 for prices ranging from \$135,000 to \$275,000 or from \$101.66 to \$163.59 per square foot of living area, land included. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The Board finds that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2018 tax year under Docket Number 18-50031. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$15,819 based on the weight of the evidence. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction

establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year. The record further indicates that the subject property is an owner-occupied dwelling, that 2018 and 2019 are within the same general assessment period, and that no township equalization factor was applied in 2019 by county assessment officials. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

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

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