



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

APPELLANT: Alma Garcia  
DOCKET NO.: 19-25568.001-R-1  
PARCEL NO.: 16-33-209-014-0000

The parties of record before the Property Tax Appeal Board are Alma 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 **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:** \$2,975  
**IMPR.:** \$23,136  
**TOTAL:** \$26,111

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 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 3-story multi-family dwelling of masonry construction with 4,536 square feet of living area. The building is approximately 54 years old and has a slab foundation. The property has a 3,500 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-11 apartment building property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of the overvaluation argument the appellant submitted a grid analysis containing four comparable sales that were located in the same neighborhood code as the subject property. The comparables had lots with either 3,125 or 4,350 square feet of land area that were improved with class 2-11 multi-family dwellings of frame or masonry construction. The homes ranged in size from 1,760 to 5,309 square feet of living area and ranged

in age from 103 to 126 years old. Other features included full or partial basements, one of which had finished area and one of which was finished as an apartment. One comparable had central air conditioning and three comparables had either a 2-car or a 2.5-car garage. The comparables sold from December 2016 to April 2018 for prices ranging from \$65,900 to \$155,000 or from \$20.54 to \$49.80 per square foot of living area, including land.

In support of the assessment inequity argument, the appellant submitted a grid analysis containing five comparable properties that were located within the same neighborhood code as the subject property. The comparables were improved with 1-story, 2-story or 3-story multi-family dwellings of frame or masonry construction that ranged in size from 3,900 to 6,748 square feet of living area and ranged in age from 104 to 117 years old. Three comparables had full basements, one of which was finished as an apartment, one comparable had a crawl-space foundation and one comparable had slab foundation. One comparable had central air conditioning and four comparables had garages ranging in size from a 1.5-car to a 3-car. The comparables had improvement assessments ranging from \$16,450 to \$24,258 or from \$3.51 to \$4.69 per square foot of living area. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$18,740.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,111. The subject's assessment reflects a market value of \$261,110 or \$57.56 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$23,136 or \$5.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable properties that were located within the same neighborhood code and on the same block as the subject property. The comparables were 3-story multi-family dwellings of masonry construction that contained 4,536 square feet of living area. The comparables were 54 years old and had slab foundations. The comparables had improvement assessments of either \$23,212 or \$23,279 or either \$5.12 or \$5.13 per square foot of living area. Based on this evidence the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends in part that 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 submitted four comparable sales for the Board's consideration. The Board finds the appellant's comparable sales were similar to the subject in location and building classification. However, the comparables were significantly older than the subject and differed considerably in size. In addition, three of the sales occurred greater than 19 months prior to the

January 1, 2019 assessment date at issue. Nevertheless, the appellant's comparables sold from December 2016 to April 2018 for prices ranging from \$65,900 to \$155,000 or from \$20.54 to \$49.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$261,110 or \$57.56 square foot of living area, including land, which falls above the range established by the comparable sales in the record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older ages, the Board finds the subject's estimated market value as reflected by its assessment is supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 parties submitted nine equity comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to their differences in age and size, when compared to the subject. The Board finds the board of review's comparables were nearly identical to the subject in location, style, age, size and features. The board of review's comparables had improvement assessments of either \$23,212 or \$23,279 or either \$5.12 or \$5.13 per square foot of living area. The subject's improvement assessment of \$23,136 or \$5.10 per square foot of living area falls below the improvement assessments of the best equity comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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

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