



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

APPELLANT: Lisette Favela  
DOCKET NO.: 19-25570.001-R-1  
PARCEL NO.: 16-29-314-002-0000

The parties of record before the Property Tax Appeal Board are Lisette Favela, 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:** \$5,355  
**IMPR.:** \$6,230  
**TOTAL:** \$11,585

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 one-story dwelling of masonry construction with 1,260 square feet of living area. The dwelling is approximately 103 years old. Features of the home include a full finished basement, central air conditioning and a 2.5-car garage. The property has a 6,300 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-03 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 that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,603 to 4,199 square feet of land area that are improved with class 2-03 dwellings of frame or frame and masonry construction. The homes range in size from 1,258 to 1,644 square feet of living area

and range in age from 75 to 118 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from March to December 2017 for prices ranging from \$75,000 to \$113,000 or from \$47.80 to \$71.34 per square foot of living area, including land. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$7,579.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,585. The subject's assessment reflects a market value of \$115,850 or \$91.94 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%.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that are located within the same neighborhood code as the subject. The comparables have sites ranging in size from 3,717 to 4,158 square feet of land area that are improved with one-story, class 2-03, dwellings of masonry construction. The homes range in size from 1,000 to 1,236 square feet of living area and range in age from 61 to 96 years old. The comparables have other features with varying degrees of similarity to the subject. The comparables sold from January to October 2017 for prices of either \$180,000 or \$240,000 or from \$145.63 to \$240.00 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 parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales #1, #3 and #4, due to their larger sizes when compared to the subject. In addition, sale #3 is significantly newer than the subject. The Board also gives less weight to the board of review's comparable sales #1 and #2, due to either their significantly newer age or their sale date occurring greater than 35 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining two comparable sales are most similar to the subject in location, style, age, size and most features. However, they both have sale dates that occurred greater than 14 months prior to the January 1, 2019 assessment date at issue and they have smaller sites when compared to the subject. Nevertheless, the best comparables sold for prices of \$80,000 and \$240,000 or \$63.67 and \$240.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$115,850 or \$91.94 per square foot of living area, including land, which falls between the market values of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, such as their smaller sites, the Board finds the subject's market value as reflected by its assessment is well supported. Based on this evidence the Board finds 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: July 20, 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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