



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

APPELLANT: Arvizu Daniel  
DOCKET NO.: 19-34646.001-R-1  
PARCEL NO.: 09-18-111-018-0000

The parties of record before the Property Tax Appeal Board are Arvizu Daniel, 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 **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:** \$5,003  
**IMPR.:** \$13,602  
**TOTAL:** \$18,605

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 is improved with a 64-year-old, one-story, single-family dwelling of masonry construction containing 1,045 square feet of living area. Features of the subject include a full finished basement with a formal recreation room, central air conditioning and a two-car garage. The property is situated on 7,148 square feet site in Des Plaines, Maine Township, Cook County. The subject is a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and inequity as the bases of the appeal.

The appellant supplied information disclosing the total assessment for the subject of \$20,835. The subject property has an improvement assessment of \$15,832 or \$15.15 per square foot of living area. The subject's assessment reflects a market value of \$208,350 or \$199.37 per square

foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of the market value argument, the appellant submitted four sales comparables. They sold from May 2016 to October 2019 for prices ranging from \$132.70 to \$192.61 per square foot of living area, land included.

In support of the equity argument, the appellant submitted eight equity comparables. They range in improvement assessment from \$10.34 to \$13.08 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" erroneously listing a total assessment for the subject of \$22,779. However, this figure is incorrect. The appellant provided a copy of the final board of review 2019 assessment decision for the subject (PIN 09-18-111-018-0000) finalizing the assessed valuation for the subject property at \$20,835 in 2019, which was the amount provided by the appellant in their appeal. Within the "Board of Review Notes on Appeal," the board of review submitted information on four suggested comparables with varying degrees of similarity to the subject. The board did not provide sales data on the provided comparables.

### **Conclusion of Law**

The taxpayer asserted 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 has met this burden of proof and a reduction in the subject's assessment on this basis is warranted.

The Board finds the best and only evidence of market value to be the appellant's sales comparables #1, #2 and #4. These comparables had sales prices ranging from \$149.67 to \$192.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$199.37 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering difference in the comparables when compared to the subject, the Board finds the subject's improvement assessment is not supported. Based on this record the Board finds the appellant demonstrated by a preponderance of the evidence that the subject was overvalued and a reduction in the subject's assessment is justified. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36.

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:

April 16, 2024



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Arvizu Daniel, by attorney:  
George N. Reveliotis  
Reveliotis Law, P.C.  
1030 Higgins Road  
Suite 101  
Park Ridge, IL 60068

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602