



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

APPELLANT: Sofia Castillo
DOCKET NO.: 21-23459.001-R-1
PARCEL NO.: 16-20-412-030-0000

The parties of record before the Property Tax Appeal Board are Sofia Castillo, 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: \$3,846
IMPR.: \$15,654
TOTAL: \$19,500

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 2021 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 2-story multi-family building of masonry exterior construction with 2,628 square feet of building area. The building is approximately 96 years old. Features include a full basement that is finished with a recreation room and a 2-car garage. The property has a 4,158 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity regarding the improvement assessment as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 3,780 to 5,040 square feet of land area. The comparables are described as class 2-11 multi-family

buildings of stucco, wood and masonry, wood, or masonry exterior construction ranging in size from 2,624 to 3,000 square feet of building area. The buildings are 99 to 116 years old. The comparables have full basements, three of which are finished with a recreation room or an apartment. Two comparables have central air conditioning. Each comparable has one fireplace and a 1-car or a 2-car garage. The comparables sold from September 2019 to October 2020 for prices ranging from \$120,000 to \$200,000 or from \$51.33 to \$76.21 per square foot of building area, including land.

In support of the inequity argument, the appellant submitted information on nine comparables located within the same assessment neighborhood code as the subject. The comparables are described as class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,096 to 2,834 square feet of building area and are 93 to 107 years old. Eight comparables have partial or full basements, two of which are finished with a recreation room. One comparable has a crawl space foundation. One comparable has central air conditioning. Each comparable has 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$9,411 to \$17,424 or from \$4.49 to \$6.15 per square foot of building area.

Based on the foregoing evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,004. The subject's assessment reflects a market value of \$230,040 or \$87.53 per square foot of building 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 \$19,158 or \$7.29 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's neighborhood code and on the same block as the subject. The comparables are class 2-11 properties improved with 2-story buildings of masonry exterior construction with either 2,298 or 2,500 square feet of building area. The buildings are 97 years old. The comparables each have a full basement, three of which are finished with a recreation room. Each comparable has a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$18,476 to \$18,931 or from \$7.39 to \$8.24 per square foot of building area.

The board of review did not submit any market value evidence in support of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only market value evidence in the record was the four comparable sales submitted by the appellant. The Board gives less weight to appellant's comparables #1 and #3 which are less similar in dwelling size when compared to the subject. Furthermore, comparable #1 sold in 2019, less proximate in time to the January 1, 2021 assessment date than the other comparable sales in the record.

The Board finds the best evidence of market value to be the appellant's comparables #2 and #4 which sold most proximate in time to the assessment date at issue and are most similar to the subject in location, age, size and/or features with the exception that one comparable has central air conditioning, a feature the subject lacks. The properties sold in April and October 2020 for prices of \$190,000 and \$200,000 or \$70.11 and \$76.21 per square foot of building area, including land. The subject's assessment reflects a market value of \$230,040 or \$87.53 per square foot of building area, including land, which is above the two best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is justified.

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 record contains 13 equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: June 18, 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

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