



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

APPELLANT: Raul Barajas
DOCKET NO.: 21-35038.001-R-1
PARCEL NO.: 17-19-305-030-0000

The parties of record before the Property Tax Appeal Board are Raul Barajas, 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: \$8,928
IMPR.: \$24,072
TOTAL: \$33,000

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 is improved with a 2-story building of frame (wood) and masonry exterior construction with 1,687 square feet of gross building area. The building is approximately 134 years old. Features include a slab foundation and two full bathrooms. The property has a 2,976 square foot site and is located in Chicago, West Chicago 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 both overvaluation and lack of assessment uniformity regarding the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales that are located within the same neighborhood code as the subject property.

The properties have sites ranging in size from 2,976 to 3,175 square feet of land area. The comparables are improved with class 2-11 multi-family buildings of frame (wood) or masonry exterior construction ranging in size from 1,680 to 2,016 square feet of gross building area. The comparables range in age from 131 to 148 years old. Two comparables each have a full basement finished with an apartment and two comparables each have a slab foundation. Each comparable has two or three full bathrooms and one fireplace. Three comparables each have a 1-car or a 2-car garage. The properties sold from January 2019 to October 2021 for prices ranging from \$231,000 to \$335,000 or from \$115.50 to \$166.17 per square foot of gross building area, land included. Additional evidence submitted by the appellant included warranty deeds in support of each suggested sale.

As an alternate basis of the appeal, the appellant contends assessment inequity with respect to the improvement assessment. In support of this argument, the appellant submitted information, including property characteristics printouts, on nine equity comparables that are located within the same assessment neighborhood code as the subject property and from 0.03 to 0.09 of a mile from the subject property. Each comparable is located on the same street with four of these comparables also located within the same tax block as the subject property. The comparables are improved with 2-story, class 2-11 multi-family dwellings ranging in size from 1,760 to 2,000 square feet of gross building area. The dwellings range in age from 133 to 144 years old. Five comparables each have a full basement, one of which is finished with an apartment, three comparables each have a slab foundation, and one comparable has a crawl space foundation. Each comparable has two or three full bathrooms. Seven comparables each have a 1-car or a 2-car garage. The comparables have improvement assessments that range from \$18,072 to \$28,072 or from \$9.35 to \$14.40 per square foot of gross building area.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$23,544 reflecting a market value of \$235,440 or \$139.56 per square foot of gross 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 request would lower the subject's improvement assessment to \$14,616 or \$8.66 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" for a substitute property. However, a computer printout submitted by the board of review disclosed the total assessment for the subject of \$40,000.¹ The subject's assessment reflects a market value of \$400,000 or \$237.11 per square foot of gross 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 subject has an improvement assessment of \$31,072 or \$18.42 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, each of which has equity data and two of which have sales data. The comparables are located in the same neighborhood code as the subject property. Three of these comparables are located with ¼ mile of the subject, one of which is also on the same street as the subject building, and the remaining comparable is located in the subject's subarea. The

¹ The computer printout with assessment data submitted by the board of review was corroborated with the appellant's evidence.

comparables have sites that range in size from 2,976 to 3,175 square feet of land area. The comparables are improved with one 1-story, class 2-03 dwelling of frame exterior construction with 1,034 square feet of living area and three 1-story or 2-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 1,361 to 1,440 to square feet of gross building area. The buildings range in age from 130 to 143 years old. Three comparables each have a slab foundation and one comparable has a full basement finished with an apartment. Each comparable has one or two full bathrooms. Two comparables each have a 2-car garage. Comparables #1 and #4 sold in August 2021 and June 2021 for prices of \$430,000 and \$459,000 or for \$307.14 and \$318.75 per square foot of gross building area, land included, respectively. Comparables #1, #3, and #4 have improvement assessments ranging from \$23,660 to \$33,000 to \$58,625 or from \$16.90 to \$20.83 per square foot of gross building area. Comparable #2 has an improvement assessment of \$19,475 or \$18.83 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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

The parties submitted thirteen suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #4 and #6 through #9 as well as board of review comparable #3 which have basement foundations, unlike the subject's slab foundation. The Board gives less weight to board of review comparable #2 which differs substantially from the subject in dwelling size. The Board also gives diminished weight to board of review comparable #4 which is not located on the same street as the subject property, less proximate in location than other comparables in this record.

The Board finds the best evidence of evidence of assessment equity to be the appellant's comparables #1, #2, #3 and #5 as well as board of review comparable #1 which are each located on the same street as the subject and from 0.03 to 0.25 of a mile from the subject property. These comparables are also relatively similar to the subject in design/class, age, and dwelling size with varying degrees of similarity in other features which would require appropriate adjustments to them for these differences to make them more equivalent to the subject. The best comparables have improvement assessments ranging from \$23,660 to \$28,072 or from \$14.04 to \$16.90 per square foot of building area. The subject's improvement assessment of \$31,072 or \$18.42 per square foot of building area falls above the range established by the best comparables in this record and is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified on this basis.

The appellant also 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 parties submitted a total of six comparable sales for the Board's consideration. After considering the assessment reduction granted to the subject property based on assessment inequity consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on overvaluation.

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: _____

August 19, 2025



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

Raul Barajas, 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