



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

APPELLANT: Enrique and Sandra Medrano
DOCKET NO.: 22-22888.001-R-1
PARCEL NO.: 06-27-209-028-0000

The parties of record before the Property Tax Appeal Board are Enrique and Sandra Medrano, the appellants, 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: \$10,509
IMPR.: \$36,491
TOTAL: \$47,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2022 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 two-story dwelling of frame and masonry exterior construction with 3,879 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full unfinished basement, central air conditioning, 3½ bathrooms, a fireplace, and a two-car garage. The property has a 14,012 square foot site and is located in Streamwood, Hanover Township, Cook County. The subject is classified as a class 2-08¹ property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located in the same neighborhood code as the subject and from 2.3 to 3.0-miles from the subject. The parcels range in size from 8,125 to 17,320 square feet of land area which have been improved with class 2-08 two-story

¹ Two-or-more story residence, up to 62 years of age, 3,801 to 4,999 square feet.

dwelling of frame and masonry exterior construction. The homes are 25 to 34 years old and range in size from 3,832 to 4,875 square feet of living area. Each comparable has a full or partial basement, two of which have finished area, central air conditioning, 1½ to 2½ bathrooms, and from a two-car to a three-car garage. Three comparables each have a fireplace. The comparables sold from September 2020 to September 2021 for prices ranging from \$395,000 to \$487,000 or from \$99.90 to \$109.00 per square foot of living area, including land.

Based on this evidence, the appellants requested a reduced total assessment of \$40,918.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,000. The subject's assessment reflects a market value of \$470,000 or \$121.17 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 four properties, one of which is located in the subject's neighborhood code and each of which is described as in the subject's "subarea." The comparables have sites ranging in size from 10,029 to 14,209 square feet of land area which are improved with either a class 2-08 or a class 2-78² two-story dwelling of frame or frame and masonry exterior construction. The homes are 19 to 28 years old and range in size from 3,627 to 4,565 square feet of living area. Features include full or partial unfinished basements, central air conditioning, 2½ or 3½ bathrooms, one or two fireplaces, and a three-car garage. The comparables sold from March 2021 to May 2022 for prices ranging from \$480,796 to \$650,000 or from \$105.32 to \$179.21 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 appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellants' comparables #1, #2 and #3 as well as board of review comparable #2, each of which are from approximately 11% to 25% larger than the subject dwelling.

The Board finds the best evidence of market value to be appellants' comparable #4 along with board of review comparable sales #1, #3 and #4, which are each somewhat similar to the subject in design, age, dwelling size, bathroom count, foundation type, fireplace and/or garage amenities.

² Two-or-more story residence, up to 62 years of age, 2,001 to 3,800 square feet.

The comparables necessitate adjustments to site sizes, ages and some other features in order to make the comparables more equivalent to the subject. These comparables sold from March 2021 to May 2022 for prices ranging from \$395,000 to \$650,000 or from \$103.08 to \$179.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$470,000 or \$121.17 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per square foot basis.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject and given that the subject is newer in age than each of these best comparable sales, 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

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 15, 2025

Clerk of the Property Tax Appeal Board

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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