



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

APPELLANT: Filberto Quiles
DOCKET NO.: 22-35731.001-R-1 through 22-35731.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Filberto Quiles, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-35731.001-R-1	13-25-112-002-0000	15,750	0	\$15,750
22-35731.002-R-1	13-25-112-003-0000	15,750	32,250	\$48,000

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 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 two parcels, one of which is improved with a 1.5-story building of frame exterior construction with 3,267 square feet of gross building area. The building is approximately 124 years old. Features include a full basement with finished area.¹ The subject also features a full attic with living area. The improvement is situated on a 3,150 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.

¹ The parties disagree as to the description of the subject's finished basement area. The appellant reports it has finished area, which is supported by the Cook County Assessor's Office internet printout that was presented by the appellant. The board of review reports the subject's basement is finished with an apartment, which is contrary to the Cook County Assessor's Office internet printout. Therefore, the Board finds the subject's basement has finished area and an attic with living area, both of which were disclosed in the Cook County Assessor's Office internet printout.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. The appellant did not dispute the assessment of the parcel lacking an improvement.

In support of this argument, the appellant submitted information on four comparables that are located in the subject's assessment neighborhood code and from 0.2 of a mile to 1.2 miles from the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 3,151 to 3,488 square feet of gross building area. The buildings range in age from 116 to 128 years old. Each comparable has a full basement with finished area. Three comparables each have a 2-car or a 3-car garage. Each comparable has a full attic, two of which have living area. The comparables have improvement assessments ranging from \$23,023 to \$31,375 or from \$7.31 to \$9.61 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$32,250 or \$9.87 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for parcel with the improvement to be \$53,000. The subject property has an improvement assessment of \$37,250 or \$11.40 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 that are located in the subject's assessment neighborhood code. The comparables are improved with 1.5-story, class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,457 to 2,973 square feet of gross building area. The buildings range in age from 95 to 131 years old. The comparables each have a full basement finished with an apartment and a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$32,375 to \$43,250 or from \$12.43 to \$17.35 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant 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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3 which are each reported to have a full attic, like the subject, and are overall more similar to the subject in location, age, and building size with varying degrees of similarity in other features. The best comparables have improvement assessments ranging from \$23,023 to \$31,375 or from \$7.31 to \$9.61 per square foot of gross building area. The subject's improvement assessment of \$37,250 or \$11.40 per square foot of gross building area falls above the range established by the

best comparables in this record and is excessive. The Board gives less weight to the appellant's comparable #4 as well as the board of review comparables which are less similar to the subject in dwelling size than other comparables in this record and/or located 1.2 miles from the subject, less proximate in location to the subject than other comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, 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, commensurate with the appellant's request; is 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: _____

May 20, 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

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