



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

APPELLANT: Enrique Casas  
DOCKET NO.: 22-37300.001-R-1  
PARCEL NO.: 12-36-426-017-0000

The parties of record before the Property Tax Appeal Board are Enrique Casas, 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 **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:** \$5,063  
**IMPR.:** \$26,731  
**TOTAL:** \$31,794

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 a 2-story dwelling of frame construction with 1,859 square feet of living area that is approximately 70 years old. The dwelling features two baths, a partial unfinished basement, one fireplace, and a 2-car garage.<sup>1</sup> The property has a 3,750 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-05 property<sup>2</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the same neighborhood

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<sup>1</sup> There being a slight discrepancy in the appellant's filing with respect to the description of some of the subject's characteristics such as fireplace(s), the Board will accept the board of review's description of the subject property.

<sup>2</sup> Two-or-more story residence, over 62 years of age and up to 2,200 square feet of living area.

code as the subject property. The comparables have sites that range in size from 4,125 to 4,313 square feet of land area. The sites are improved with 2-story, class 2-05 dwellings of frame construction. The dwellings range in size from 1,716 to 2,855 square feet of living area and range in age from 72 to 98 years old. Three comparables each have a full unfinished basement, and one comparable is built on a concrete slab foundation. Each comparable has one fireplace and a 1-car, a 2-car or a 2.5-car garage. The comparables sold from January 2019 to October 2022 for prices ranging from \$185,000 to \$319,000 or from \$104.99 to \$172.20 per square foot of living area, including land. Appellant's counsel also submitted a brief requesting a reduction to 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 \$31,794.<sup>3</sup> The subject's assessment reflects a market value of \$317,940 or \$171.03 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted a grid analysis with information on four comparable sales located within ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables are improved with 2-story, class 2-05 dwellings of masonry construction ranging in size from 1,834 to 2,052 square feet of living area. The comparables have sites of either 5,000 or 5,625 square feet of land area and range in age from 70 to 81 years old. Each comparable has either 1½ or 2 baths, a full or partial unfinished basement, and a 1.5-car, a 2-car, or a 2.5-car garage. Two dwellings have central air conditioning. The comparables sold from September 2021 to August 2022 for prices ranging from \$380,000 to \$539,000 or from \$202.24 to \$262.67 per square foot of living area, land included.

### **Conclusion of Law**

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

The parties submitted for the Board's consideration a total of eight comparable sales. The Board gave less weight to appellant's comparable sale #1 based on this sale occurring in January 2019, two years prior to the January 1, 2022 assessment date at issue and, thus, less likely to accurately reflect the subjects fair market value than the remaining comparables that sold more proximate to the lien date. The Board also gave less weight to appellant's comparable #2 and board of review comparable #3 based on their significantly larger dwelling sizes relative to the subject. Lastly, the Board gave less weight to appellant's comparables #3 and #4 due to their older ages relative

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<sup>3</sup> Although the board of review Notes on Appeal depict the total assessment to be \$31,795, the copy of the final decision of the Cook County Board of Review submitted by the appellant disclosed the final assessment to be \$31,794.

to the subject, and comparable #4 having a concrete slab foundation, dissimilar to the subject's basement foundation.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #4 which are most similar overall to the subject in location, lot size, dwelling size, age, foundation, and other amenities. These best comparables in the record also sold proximate in time to the subject's assessment date at issue. These comparables sold from April to August 2022 for prices of either \$380,000 or \$399,900 or from \$202.24 to \$216.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$317,940 or \$171.03 per square foot of living area, including land, which is below the range established by the best comparable sales in the record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject is not overvalued and, therefore, a reduction in the subject's assessment is not warranted.

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

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