



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

APPELLANT: Rakael B. Menor  
DOCKET NO.: 22-37687.001-R-1  
PARCEL NO.: 12-25-229-021-0000

The parties of record before the Property Tax Appeal Board are Rakael B. Menor, 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:** \$5,569  
**IMPR.:** \$22,958  
**TOTAL:** \$28,527

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 1.5-story dwelling of masonry construction with 1,487 square feet of living area that is approximately 99 years old. The subject features 1 bathroom, a full basement finished with a recreation room, central air conditioning, and a 2-car garage. The property has a 4,125 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-03 property<sup>1</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 assessment neighborhood code as the subject property. The comparables have sites ranging in size from 3,655 to 6,250 square feet of land area that are improved with 1.5-story, class 2-03 dwellings of

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<sup>1</sup> One-story residence, any age, with 1,000 to 1,800 square feet of living area.

masonry construction. The dwellings range in size from 1,273 to 1,753 square feet of living area and range in age from 67 to 96 years old. Each comparable features 1 bathroom, a full basement, (three finished with recreation rooms), and a 1-car, a 1.5-car, or a 2-car garage. One comparable has central air conditioning. The comparables sold from August 2020 to December 2021 for prices ranging from \$215,000 to \$275,000 or from \$123.22 to \$185.56 per square foot of living area, including land. Appellant's counsel also submitted copies of the deeds for each comparable sale and a brief requesting a reduction to the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the final decision of the Cook County Board of Review disclosing the total assessment for the subject of \$28,527. The subject's assessment reflects a market value of \$285,270 or \$191.84 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 the same "subarea" or within  $\frac{1}{4}$  of a mile from the subject, and within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 3,750 to 4,125 square feet of land area that are improved with 1.5-story, class 2-03 dwellings of masonry construction. The comparables range in size from 1,278 to 1,691 square feet of living area and range in age from 70 to 94 years old. Each comparable features 1 or 2 full baths with three comparables also having an additional  $\frac{1}{2}$  bath. Each comparable also has a full basement, two of which are finished with formal recreation rooms. Two comparables have central air conditioning, one has a fireplace, and three have a 2-car garage. The comparables sold from October 2020 to April 2022 for prices ranging from \$305,000 to \$425,000 or from \$198.11 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 record contains a total of eight comparable sales for the Board's consideration. The Board gave less weight to appellant's comparables #1 and #4, along with board of review comparable #3 based on these sales occurring in 2020 which are less proximate in time to the January 1, 2022 assessment date at issue and, thus, less likely to be reflective of subject's market value than the remaining comparables that sold more proximate in time to the lien date. The Board also gave less weight to appellant's comparable #2 based on its significantly newer age relative to the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable #3, along with board of review comparables #1, #2, and #4, which sold more proximate in time to the

assessment date at issue and are more similar overall to the subject in location, dwelling size, age, and amenities. However, appellant's comparable #3 lacks central air conditioning which is a feature of the subject dwelling, and board of review comparables #2 and #4 each have a finished basement which the subject lacks, meaning that adjustments should be made to the comparables for these differences in order to make them more equivalent to the subject.

The best comparables in the record sold from May 2021 to April 2022 for prices ranging from \$255,000 to \$425,000 or from \$166.88 to \$262.67 per square foot of living area, land included. The subject's assessment reflects a market value of \$285,270 or \$191.84 per square foot of living area, including land, which falls well within the range established by the best comparable sales in the record both in terms of overall market value and on a per square foot of living area 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Rakael B. Menor, 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