



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

APPELLANT: Monte Villarreal  
DOCKET NO.: 22-58385.001-R-1  
PARCEL NO.: 23-14-105-030-0000

The parties of record before the Property Tax Appeal Board are Monte Villarreal, the appellant, by Amy C. Floyd, Attorney at Law, in Chicago, 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:** \$5,358  
**IMPR.:** \$14,592  
**TOTAL:** \$19,950

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2020 tax year final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 is an owner-occupied residential dwelling that was the subject matter of an appeal in Docket No. 20-20355.001-R-1. In that appeal, the Property Tax Appeal Board reduced the assessment of the subject to \$19,950 based on the evidence presented by the parties.

In this 2022 tax year appeal, the appellant filed an appeal on July 17, 2024, contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. Based on this evidence, the appellant requested a total reduced assessment of \$19,950.

On July 30, 2024, counsel for the appellant filed a letter in this appeal requesting the application of section 16-185 of the Property Tax Code (the "rollover" provision) to this pending 2022 tax year appeal based on the issuance of a decision issued in Docket No. 20-20355 on June 18, 2024. In addition, the appellant waived all assessment equity arguments.

On August 9, 2024, counsel for the appellant filed a letter in this 2022 tax year appeal again requesting the application of section 16-185 (the “rollover” provision) to this appeal. The letter also waived all assessment equity arguments that were made.

On May 19, 2025, the board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,353. The board of review further stated that 2020 was the first year of the general assessment cycle and no township equalization factor was applied by county assessment officials.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables. Based on this information, the board of review requested confirmation of the subject’s assessment.

### **Conclusion of Law**

The taxpayer 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 appellant subsequently waived the equity argument.

Based on Sec. 16-185 (“rollover”), the appellant requested the application of the Property Tax Appeal Board’s favorable decision in Docket No. 20-20355.001-R-1 be applied to the subject’s 2022 tax year assessment as an owner-occupied dwelling and an assessment within the same triennial assessment cycle.

In accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds the appellant met the requirements of section 16-185 and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board has given no weight to the board of review equity comparables which are not responsive to the appellant’s amended appeal seeking a “rollover.”

The Property Tax Appeal Board finds that the assessment as established by this Board for the 2020 tax year should be carried forward to the 2022 tax year pursuant to the owner-occupied residence “rollover” provision provided by section 16-185 of the Property Tax Code within the same triennial assessment cycle. Therefore, a reduction in the subject’s assessment is 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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