



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

APPELLANT: Sofia Castillo
DOCKET NO.: 22-58389.001-R-1
PARCEL NO.: 16-20-412-030-0000

The parties of record before the Property Tax Appeal Board are Sofia Castillo, 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: \$3,846
IMPR.: \$19,158
TOTAL: \$23,004

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 multi-family building of masonry exterior construction with 2,628 square feet of building area. The building is approximately 96 years old. Features include a full basement that is finished with a recreation room and a 2-car garage. The property has a 4,158 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-11 property 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. The comparables have sites ranging in size from 3,075 to 4,725 square feet of land area. The comparables are described as class 2-11 multi-family buildings of frame, masonry, or frame and masonry exterior construction ranging in size from

2,684 to 2,926 square feet of building area. The buildings are 99 to 116 years old. The comparables have full basements, three of which are finished. Two comparables have central air conditioning. Each comparable has a 1-car or a 2-car garage. The comparables sold from April to November 2020 for prices ranging from \$120,000 to \$227,500 or from \$41.01 to \$84.76 per square foot of building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,004. The subject's assessment reflects a market value of \$230,040 or \$87.53 per square foot of building 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 three comparable sales with the same neighborhood code as the subject. The board of review did not report any sales date for comparable #4 and therefore, it will not be further discussed. The three comparables are class 2-11 properties improved with 2-story buildings of masonry exterior construction ranging in size from 2,044 to 2,516 square feet of building area. The buildings are 99 to 107 years old. The comparables each have a full basement finished with a recreation room and a 2-car garage. The comparables sold from November 2019 to December 2022 for prices ranging from \$1 to \$350,000. Comparables #1 and #2 sold for \$139.11 and \$166.34 per square foot of building area, including land, respectively.

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 seven comparable sales for the Board's consideration. The Board gives less weight to appellant's comparable sales #1 and #3 as well as board of review comparable #3 which sold less proximate in time to the January 1, 2022, assessment date than the other sales in the record. Furthermore, board of review comparable #1 was reported to have sold for \$1 which calls into question the arm's length nature of the transaction. The Board gives less weight to appellant's comparable #2 which has a finished basement, a feature the subject lacks and to board of review comparable #2 due to its considerably smaller building size than the subject building.

The Board finds the best evidence of market value to be appellant's comparable #4 and board of review comparable #1 which sold proximate in time to the assessment date at issue and are similar to the subject in location, age, dwelling size and features. They sold in November 2020 and December 2022 for prices of \$227,500 and \$350,000 or \$84.76 and \$139.11 per square foot of building area including land. The subject's assessment reflects an estimated market value of \$230,040 or \$87.53 per square foot of building area including land, which is bracketed by the

best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Based on this record the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment 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: _____

November 25, 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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