FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Efren Macedo
DOCKET NO.: 22-59501.001-R-1
PARCEL NO.: 16-20-426-007-0000

The parties of record before the Property Tax Appeal Board are Efren Macedo, 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:

LAND:	$3,496
IMPR.:	$8,004
TOTAL:	$11,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal 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 is improved with a one-story, single-family dwelling of masonry construction. The dwelling is 100 years old, it has 1,119 square feet of living area, and it is located on a 3,780 square foot site in Cicero, Cicero Township, Cook County. Its features include a full unfinished basement, a 1.5-car garage, three bedrooms, and one full bathroom. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the ground for the appeal. In support of this argument, the appellant submitted information about recent sales of three suggested comparable properties.[1] Those suggested comparables were sold between January 2021 and September 2021 for amounts ranging from $60,000 to $100,000, or between $53.96 and $88.26 per square foot of living area,

[1] Although the appellant's grid sheet listed four suggested comparable properties, comparable one and four are the same property.

land included. The appellant also submits a copy of this Board's October 21, 2025, decision in case number 21-23460.001-R-1 reducing the subject property's assessment for the 2021 tax year from $13,175 to $11,500. Based on this evidence, appellant seeks to have the subject's assessed value reduced to $8,043.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $13,176. This assessment reflects a value for the subject property of $131,760 or $117.75 per square foot of living area, land included, under the Cook County ordinance establishing a 10% level of assessment for residential property. In support of its contention of the correct assessment, the board of review submitted information about four suggested comparable properties, including sales information. Those properties were sold between May 2021 and March 2022 for amounts ranging from $175,000 to $279,500, or between $149.19 and $253.63 per square foot of living area, land included.

The board of review stated in the Notes on Appeal that this Board's decision reducing the subject's 2021 taxes is irrelevant and should not be considered because 2021 and 2022 are not part of the same triennial assessment period in Cicero Township. This is incorrect, however, as 2021 and 2022 are in the same general assessment period for that township.

Conclusion of Law

Although the appellant asserts overvaluation as the only ground of this appeal, the result is dictated by the so-called rollover provision of section 16-185 of the Property Tax Code, which states as follows:

> If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185.

On October 21, 2025, the Property Tax Appeal Board issued a final administrative decision in case number 21-23460-R-1 reducing the subject property's assessment for the 2021 tax year from $13,175 to $11,500. The record shows that the subject property is occupied by the owner. The 2021 and 2022 assessment years are within the same general assessment period for Cicero Township despite the board of review's contrary contention. The record contains no evidence indicating the subject property was sold in an arm's length transaction after the Board's decision for the 2021 tax year. The record also contains no evidence that the Board's decision for the 2021 tax year has been reversed or modified upon review. Therefore, under section 16-185, the reduced assessment for 2021 must remain in effect for 2022. This means that the appellant is entitled to an assessment reduction from $13,176 to $11,500 for the 2022 tax year.

Although appellant seeks a further reduction because of overvaluation, the plain language of section 16-185 requires that the reduced assessment resulting from this Board's decision regarding the subject's 2021 taxes carry forward to the subject's 2022 taxes. And even if this Board could consider the overvaluation argument, it would conclude that the appellant failed to prove overvaluation by a preponderance of the evidence because the best evidence of the subject's value is the board of review's comparables one, three, and four based on their similarities to the subject and proximity to it. Those comparables support the assessment. Accordingly, the appellant did not meet the applicable burden of showing overvaluation by a preponderance of the evidence.

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:

C E R T I F I C A T I O N

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: September 15, 2026

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

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