



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

APPELLANT: Alfredo Linares  
DOCKET NO.: 23-24924.001-R-1 through 23-24924.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (PTAB) are Alfredo Linares, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-24924.001-R-1	15-25-310-060-0000	4,197	0	\$4,197
23-24924.002-R-1	15-25-310-065-0000	18,924	50,075	\$68,999

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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**

A 3,264 square feet, one-story brick structure situated on a 17,204 square feet lot in Riverside of Riverside Township, Cook County constitutes the subject property. The 62-year-old, class 2-04 residence per the Cook County Real Property Assessment Classification Ordinance contained an attached two-car garage, two bathrooms, central air conditioning, and a partial basement.

The appellant contends assessment inequity as the basis of the petition,<sup>1</sup> arguing that the subject assessment must be lowered to \$10.46 per improvement square foot to be equitable. To show that the subject assessment is not on par with those of similar properties, the appellant proposed four class 2-04 properties within .16 miles of the subject as equity indicators. These suggested comparators had a partial basement or slab foundation, two fireplaces, and air conditioning. The

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<sup>1</sup> The petition indicates that the appeal is also based in a contention of law, but the appellant did not appear to make substantive arguments or present evidence to that effect independent of the inequity argument.

appellant's selections ranged between 71 and 109 years in building age; 2,848 and 4,960 square feet in living area; and \$6.45 and \$13.06 per improvement square foot in assessment.

The board of review responded that the subject property was fairly assessed at \$73,196 in its "Notes on Appeal." The county board of review further explained that the subject property "has a second [Property Identification Number (PIN)] 15-25-310-060 (class 2-41) with a total land value of \$4197 [sic]." In defense of the total subject assessment, the county board of review nominated four properties in the subject's subdivision as assessment comparators. The board of review's preferred comparables all featured a full or partial basement, air conditioning, 2.5 or 3.5 bathrooms, and a 1.5- to three-car garage. These improvements were between 63 and 96 years in building age; 3,288 and 3,563 in improvement square footage; and \$13.79 and \$17.64 per living square foot in improvement assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, appellants must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of sufficiently similar properties showing the proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

In this record, PTAB first observes that the appellant did not submit into evidence any property within 416 square feet of the subject's living square footage. By contrast, board of review comparables #1, #2, and #4 featured improvements similar in size to the subject property and thereby circumscribe the range of equitable subject assessments. Board of review comparables #1 and #2 were notably superior to the subject in that they featured more living area, and, in the case of comparator #1, a better basement. Meanwhile, board of review comparable #4's larger improvement offset its slightly smaller garage, establishing the equitable assessment range from \$13.79 to \$17.64 per living square foot. Because the subject's \$15.34 per improvement square foot assessment lands inside this range, PTAB concludes the appellant failed to prove by clear and convincing evidence that the subject assessment was inequitable or that a reduction thereof 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:

April 21, 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

AGENCY

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