



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

APPELLANT: Jesus Martinez
DOCKET NO.: 23-27156.001-R-1
PARCEL NO.: 16-30-327-016-0000

The parties of record before the Property Tax Appeal Board are Jesus Martinez, the appellant, by George N. Reveliotis, attorney-at-law 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: \$9,671
IMPR.: \$15,328
TOTAL: \$24,999

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 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

The subject property is improved with a one-story dwelling of masonry exterior construction containing 1,531 square feet of living area. The dwelling is approximately 68 years old. Features of the property include a full basement, central air conditioning, one fireplace, 1½ bathrooms and a 2-car garage. The property has a 7,895 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 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 three comparable sales composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,064 to 1,369 square feet of living area. The dwellings are 73 to 98 years old. Each comparable has a full basement, one fireplace, one bathroom and a two-car garage. Two comparables have

central air conditioning. These properties have sites ranging in size from 3,654 to 4,158 square feet of land area. The comparables have the same neighborhood code as the subject and are located from .36 to .48 of a mile from the subject property. The sales occurred from June 2022 to June 2023 for prices ranging from \$110,000 to \$190,000 or from \$103.38 to \$142.86 per square foot of living area, including land. The appellant requested the subject's total assessment be reduced to \$19,649.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,999. The subject's assessment reflects a market value of \$249,990 or \$163.29 per square foot of living 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 four comparable sales consisting of class 2-03 properties improved with 1-story, 1.5-story, 1.7-story or 1.8-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,287 to 1,753 square feet of living area. The homes are from 64 to 100 years old. Each comparable has a full basement with a formal recreation room, central air conditioning, 2 or 2½ bathrooms, and a 1-car or 2-car garage. These properties have sites ranging in size from 3,760 to 5,025 square feet of land area. The comparables have the same neighborhood code as the subject and are located ¼ of a mile from the subject or in the "subarea." The sales occurred from March 2021 to May 2022 for prices ranging from \$329,600 to \$430,000 or from \$216.77 to \$271.46 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 parties submitted information on seven comparable sales that have the same classification code and neighborhood code as the subject property to support their respective positions. The comparables have varying degrees of similarity to the subject property and would require adjustments to make them more equivalent to the subject property for the differences. Each of the appellant's comparables has a smaller site than the subject, have ½ less bathroom than the subject, and are from approximately 11% to 31% smaller than the subject dwelling, requiring upward adjustments to make them more equivalent to the subject for these differences. Appellant's comparable #1 has no central air conditioning, unlike the subject property, necessitating an upward adjustment. Appellant's comparables #1 and #3 are approximately 28 and 30 years older than the subject dwelling, respectively, suggesting upward adjustments for age may be appropriate. The appellant's comparables sold for prices ranging from \$110,000 to \$190,000 or from \$103.38 to \$142.86 per square foot of living area, including land. The subject's assessment of \$249,990 or \$163.29 per square foot of living area, including land, is

above this range but is appropriate considering the inferior nature of the comparables relative to the subject property.

Each of the board of review comparables has a smaller site than the subject and no fireplace, unlike the subject, indicating upward adjustments to the comparables for these differences would be appropriate. Board of review comparables #2, #3 and #4 are approximately 28 or 32 years older than the subject dwelling, suggesting upward adjustments for age may be appropriate. Board of review comparable #1 is approximately 16% smaller than the subject dwelling and has a smaller garage than the subject indicating upward adjustments for these differences would be proper. Conversely, each of the board of review comparables has ½ or 1 more bathroom than the subject and each has finished basement area, unlike the subject, indicating downward adjustments for these differences would be proper. Board of review comparable #4 is approximately 15% larger than the subject dwelling suggesting a downward adjustment for size would be appropriate. Additionally, board of review comparables #2, #3 and #4 differ from the subject in style, which diminishes the weight given to these sales. Nevertheless, the board of review comparables sold for prices ranging from \$329,600 to \$430,000 or from \$216.77 to \$271.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$249,990 or \$163.29 per square foot of living area, including land, which is below the range established by these comparable sales indicating, after considering the appropriate adjustments, the subject property is not overvalued.

The Board finds the two comparables that are most similar to the subject in location, age, style, and dwelling size are appellant's comparable #2 and board of review comparable #1 that are improved with one-story dwellings of masonry exterior construction with 1,389 and 1,287 square feet of living area and are 73 and 64 years old, respectively. These two properties sold in June 2023 and May 2022 for prices of \$190,000 and \$345,000 or for \$138.79 and \$268.07 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$249,990 or \$163.29 per square foot of living area, including land, is bracketed by these two sales, supporting the conclusion the subject's assessment is reflective of the property's market value.

Based on this evidence the Board finds the subject's assessment is correct and a reduction in the subject's assessment is not 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:

May 19, 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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