FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Enrique Casas
DOCKET NO.: 23-41710.001-R-1
PARCEL NO.: 12-36-426-017-0000

The parties of record before the Property Tax Appeal Board are Enrique Casas, 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:	$5,063
IMPR.:	$26,731
TOTAL:	$31,794

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 consists of a 3,750 square foot parcel improved with a 2-story dwelling of frame construction with 1,859 square feet of living area that is approximately 69 years old. The dwelling features two bathrooms, a partial unfinished basement, a fireplace, and a 2-car garage.[1] The property is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-05 property[2] under the Cook County Real Property Assessment Classification Ordinance.

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[1] The parties differ slightly with regard to some descriptive characteristics of the subject dwelling such as age, basement finish, and fireplace count. the Board will accept the board of review's description of the subject property which was not refuted by the appellant via a rebuttal filing.
[2] Two-or-more story residence, over 62 years of age and up to 2,200 square feet of living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 4,156 to 5,000 square feet of land area. The sites are improved with 2-story, class 2-05 dwellings of frame or masonry construction. The dwellings range in size from 1,596 to 2,040 square feet of living area and range in age from 82 to 102 years old. The comparables feature from 1.5 to 2.5 bathrooms, a full basement with undisclosed finished area, 1 or 2 fireplaces, and a 1-car, a 1.5-car or a 2-car garage. The comparables sold from January 2021 to December 2022 for prices ranging from $185,000 to $310,000 or from $104.99 to $166.04 per square foot of living area, including land. Appellant’s counsel also submitted a brief requesting a reduction to the subject’s total assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $31,794. The subject's assessment reflects a market value of $317,940 or $171.03 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject’s assessment, the board of review submitted a grid analysis with information on four comparables, but only two of these contained sales data. The comparables are located within the same assessment neighborhood code as the subject property. The comparables have sites ranging in size from 3,522 to 5,748 square feet of living area that are improved with 2-story, class 2-05 dwellings of masonry or frame and masonry construction ranging in size from 1,530 to 2,175 square feet of living area. The dwellings range in age from 80 to 93 years old. Each comparable has either 2 or 2.5 bathrooms and a full or partial basement (one finished with formal recreation room). One dwelling has a fireplace; three dwellings have central air conditioning; and three properties have a 2-car or a 2.5-car garage. The two sales occurred in July 2022 and June 2023 for prices of $430,000 and $499,000 or for $215.86 and $229.43, respectively, 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 for the Board’s consideration a total of five comparable sales, as board of review comparables #1 and #2 were not properties that recently sold. The Board gave less weight to appellant’s comparable sale #2 as this sale occurred in January 2021 which is too remote in time to accurately reflect subject’s market value considering the remaining comparables in the record that sold more proximate in time to the January 1, 2023 assessment date at issue. The Board also gave less weight to appellant’s comparable #3 due to its concrete slab foundation, dissimilar to the subject’s basement, as well as this comparable appears to be an outlier given its significantly lower sale price than the remaining comparables in this record.

Lastly, the Board gave less weight to board of review comparable #4 based on its significantly larger dwelling size relative to the subject dwelling.

On this record, the Board finds the best evidence of market value to be appellant's comparable #1 and board of review comparable #3 as these two comparables sold more proximally to the lien date at issue and are most similar overall to the subject property in location, lot size, dwelling size, design, foundation, and some features. However, appellant's comparable #1 is older in age, and somewhat smaller in dwelling and garage sizes, suggesting that upward adjustments are needed to this comparable for these differences in order to make it more like the subject. The two best comparables in the record sold in December 2022 and June 2023 for prices of $265,000 and $430,000 or for $166.04 and $215.86 per square foot of living area, land included. The subject's assessment reflects a market value of $317,940 or $171.03 per square foot of living area, including land, which is well within the range established by the best comparable sales in the record both in terms of overall value and on a per square foot basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject is not overvalued and, therefore, a reduction in the subject's assessment is not 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:

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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