



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

APPELLANT: Marcello & Maria Manfredini
DOCKET NO.: 23-47199.001-R-1
PARCEL NO.: 15-29-324-015-0000

The parties of record before the Property Tax Appeal Board are Marcello & Maria Manfredini, the appellants, 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: \$2,896
IMPR.: \$27,103
TOTAL: \$29,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2-story dwelling of frame and masonry exterior construction with 1,562 square feet of living area. The dwelling is 39 years old. Features of the home include a crawl-space foundation, central air conditioning, two fireplaces, and a 2-car garage. The property has a 3,862 square foot site and is located in Westchester, Proviso Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within the subject's assessment neighborhood and within .07 of a mile of the subject. The comparables consist of 1.5-story or 2-story class 2-95 dwellings of frame and masonry exterior construction ranging in size from 1,319 to 1,562 square feet of living area. The homes are each 39 years old. Each

dwelling has central air conditioning, one or two fireplaces, and a 1-car or 2-car garage. One comparable has a crawl-space foundation and three comparables each have a full or partial basement. The parcels range in size from 2,730 to 4,511 square feet of land area. The comparables sold from May 2021 to December 2022 for prices ranging from \$250,000 to \$278,500 or from \$166.00 to \$189.54 per square foot of living area, including land. Based on this evidence, the appellants requested a reduced assessment of \$28,177, for an estimated market value of \$281,770 or \$180.39 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,999. The subject's assessment reflects a market value of \$299,990 or \$192.06 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood and within .25 of a mile of the subject. The comparables consist of 1.5-story or 2-story class 2-95 dwellings of frame and masonry exterior construction ranging in size from 1,092 to 1,562 square feet of living area. The dwellings are each 39 years old. Each dwelling has central air conditioning and a 1-car or 2-car garage. Two comparables each have fireplace, one comparables has a crawl-space foundation, and three comparables each have a full or partial basement, with one having finished area. The parcels range in size from 2,730 to 3,060 square feet of land area. The comparables sold from August 2022 to May 2023 for prices ranging from \$315,000 to \$325,000 or from \$204.87 to \$294.41 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellants' comparables #2, #3, and #4, as well as the board of review's comparables #1, #3, and #4, which differ from the subject in foundation.

The Board finds the appellants' comparable #1 and the board of review's comparables #2 are similar to the subject in age, location, dwelling size, and features. These comparables sold in December 2022 and March 2023 for prices of \$250,000 and \$320,000 or \$189.54 and \$204.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$299,990 or \$192.06 per square foot of living area, including land, which is bracketed by the two

best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds 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:

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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