



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

APPELLANT: Daniel Cuevas  
DOCKET NO.: 23-49530.001-R-1  
PARCEL NO.: 13-08-225-047-0000

The parties of record before the Property Tax Appeal Board are Daniel Cuevas, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. in Chicago; 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:** \$6,253  
**IMPR.:** \$22,771  
**TOTAL:** \$29,024

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 one-story, single-family dwelling of masonry construction with 1,134 square feet of living area. Features of the dwelling include one bathroom, a full unfinished basement, and a two-car garage. The dwelling was constructed in 1974. The property has a 3,125 square foot site and is located in Jefferson Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold on November 20, 2020 for \$220,000. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed: the closing date; sale price; that the parties to the transaction were not related; that the subject was not advertised for sale; was not a foreclosure sale; and sold by owner. In support of the recent sale, the appellant submitted copies of the real estate contract, settlement statement, and warranty deed. The appellant requested the subject's total assessed value be reduced to \$22,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,024. The subject's assessment reflects a market value of \$290,240 or \$255.94 per square foot of living area, including land when applying the 2023 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of the assessment, the board of review submitted three sale comparables.

In rebuttal, the appellant reaffirmed request for a reduction based on the recent sale of the subject.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd.*, 339 Ill. App. 3d 529, 545 (1st Dist. 2002); *National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd.*, 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing *Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd.*, 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Calumet Transfer, LLC v. Prop. Tax Appeal Bd.*, 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board gives little weight to the subject's sale due to lack of information regarding the arm's length nature and age of the sale. The appellant's pleadings state that the subject was not advertised for sale by the owner and that realtors were not involved in the transaction per the pleadings, real estate contract, and the settlement statement. No further evidence was submitted to explain and/or describe what was involved in for sale by owner and why it was not advertised for sale. The evidence does not show that the subject was advertised for sale on the open market which is an important element of determining whether an arm's length transaction occurred. Additionally, the Board finds the sale of the subject is approximately three years old. Therefore, the Board finds the subject's assessment is not reflective of market value and 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: June 16, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Daniel Cuevas, by attorney:  
Max E. Callahan  
Siegel & Callahan, P.C.  
141 W. Jackson  
Suite 1795  
Chicago, IL 60604

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602