



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

APPELLANT: Bernadette Gil  
DOCKET NO.: 23-52808.001-R-1  
PARCEL NO.: 18-34-404-025-0000

The parties of record before the Property Tax Appeal Board are Bernadette Gil, 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:** \$4,603  
**IMPR.:** \$21,396  
**TOTAL:** \$25,999

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 consists of a 10,230 square foot site improved with a one-story dwelling of masonry exterior construction that contains 1,556 square feet of living area. The dwelling is approximately 51 years old. Features of the property include a crawl space foundation, central air conditioning, one fireplace, one bathroom and a 2-car garage.<sup>1</sup> The property is in Justice, Lyons Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-03 properties improved with one-story dwellings of frame

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<sup>1</sup> The appellant submitted a copy of the Cook County Assessor's office property characteristics of the subject property that supported the appellant's description of the property.

construction that range in size from 1,152 to 1,593 square feet of living area. The homes range in age from 58 to 71 years old. Each property has a crawl space or slab foundation, one fireplace, and 1 or 1½ bathrooms. Two of the comparables have central air conditioning and two comparables have two-car garages. The comparables have the same neighborhood code as the subject property and are located from .03 to .12 of a mile from the subject property. These properties have improvement assessments ranging from \$11,793 to \$18,397 or from \$9.28 to \$12.76 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$16,789.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,999. The subject property has an improvement assessment of \$21,396 or \$13.75 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-03 properties improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,128 to 1,556 square feet of living area. The homes are 37 to 53 years old. Three comparables have full or partial basements with finished area and one comparable has a crawl space foundation. Each comparable has a 2-car garage and 1, 1½ or 2½ bathrooms. Three comparables have central air conditioning and one comparable has a fireplace. These properties have the same neighborhood code as the subject property and are located in the same block or ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$19,396 to \$26,545 or from \$14.39 to \$19.88 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are the same or higher than the subject, which supports the assessed value as equitable.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be appellant's comparables #3, #4 and #5 along with board of review comparable #4 as each property has a crawl space foundation as does the subject property. These four comparables are smaller than the subject dwelling ranging in size from 1,152 to 1,378 square feet of living area and would require upward adjustments to make them more equivalent to the subject in size. Appellant's comparables #3, #4 and #5 are approximately 12 to 20 years older than the subject dwelling indicating upward adjustments for age may be appropriate. Appellant's comparables #4 and #5 as wells as board of review comparable #4 lack central air conditioning, a feature of the subject property, necessitating upward adjustments to make these properties more equivalent to the subject for this difference.

Appellant's comparable #4 has no garage, unlike the subject's 2-car garage, requiring an upward adjustment. Board of review comparable #4 has no fireplace whereas the subject dwelling has one fireplace, requiring an upward adjustment for this dissimilarity. Conversely, appellant's comparable #4 has an additional ½ bathroom that the subject does not have requiring a downward adjustment. These four comparables have improvement assessments that range from \$11,793 to \$19,396 or from \$9.28 to \$14.75 per square foot of living area. The subject's improvement assessment of \$21,396 or \$13.75 per square foot of living area falls above the range of the total improvement assessments but within the range on a per square foot of living area basis as established by the best comparables in this record. The subject's overall higher improvement assessment is appropriate given the property's larger dwelling size and superior features relative to the four best comparables in the record. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparables #1, #2 and #3 owing to differences from the subject's foundation. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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

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