



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

APPELLANT: Eladio Montoya
DOCKET NO.: 23-54033.001-R-1
PARCEL NO.: 24-04-415-037-0000

The parties of record before the Property Tax Appeal Board are Eladio Montoya, 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 **A Reduction** 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: \$3,510
IMPR.: \$27,721
TOTAL: \$31,231

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 1-story, multi-family building of masonry exterior construction with 2,112 square feet of gross building area. The building is approximately 63 years old. Features include a slab foundation and one fireplace. The property has a 5,015 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within the subject's assessment neighborhood and on the same block and along the same street as the subject property. The comparables are improved with 1-story or 2-story, class 2-11 multi-family buildings of masonry exterior construction ranging in size from

2,112 to 2,814 square feet of gross building area. The buildings range in age from 45 to 63 years old. Three comparables each have slab foundation and one comparable has a full basement with finished area. One comparable has central air conditioning. Each comparable has one fireplace. The comparables have improvement assessments ranging from \$27,626 to \$34,870 or from \$12.39 to \$13.46 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,999. The subject property has an improvement assessment of \$33,489 or \$15.86 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables, one of which is located within the subject's assessment neighborhood. The comparables are improved with 1-story, class 2-03 single-family dwellings of masonry exterior construction ranging in size from 1,485 to 1,642 square feet of gross building area. The buildings range in age from 63 to 67 years old. Each comparable has a full basement with finished area, central air conditioning, and a 2-car or a 2.5-car garage. Two comparables each have one or two fireplaces. The comparables have improvement assessments ranging from \$23,596 to \$28,625 or from \$15.89 to \$17.43 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted eight suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4 which have a dissimilar 2-story design, in contrast to the subject's 1-story design, and are less similar to the subject in dwelling size than other comparables in this record. Further, the appellant's comparable #4 is a considerably newer building than the subject and features central air conditioning, unlike the subject. The Board also gives less weight to the board of review comparables which are single-family dwellings, unlike the subject which is a multi-family building; have basement foundations, unlike the subject; and are substantially smaller dwellings than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3 which are identical or nearly identical to the subject in location, design/class, age, dwelling size, and features. The comparables have improvement assessments of \$27,676 and \$27,816 or \$13.08 and \$13.17 per square foot of gross building area. The subject's improvement assessment of \$33,489 or \$15.86 per square foot of gross building area falls above the two best comparables in this record and appears to be excessive. After considering adjustments to the two best

comparables for differences when compared to the subject, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

March 17, 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

Eladio Montoya, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

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