



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

APPELLANT: Jaime Gonzales Cahue
DOCKET NO.: 23-54632.001-R-1
PARCEL NO.: 24-12-216-047-0000

The parties of record before the Property Tax Appeal Board are Jaime Gonzales Cahue, 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: \$3,140
IMPR.: \$19,859
TOTAL: \$22,999

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 1-story dwelling of masonry exterior construction with 1,241 square feet of living area. The home is approximately 40 years old. Features include a full basement and 1½ bathrooms. The property has a 4,487 square foot lot and is located in Evergreen Park, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables have sites that range in size from 4,920 to 6,650 square feet of land area and are improved with class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,193 to 1,280 square feet of living area. The homes range in age from 69 to 73 years old. Three comparables each have a full basement and one comparable

has a slab foundation. Each comparable has 1 bathroom, central air conditioning, one fireplace, and a 1.5-car or a 2-car garage. The comparable properties sold from March 2021 to October 2023 for prices ranging from \$192,500 to \$221,000 or from \$160.42 to \$179.82 per square foot of living area, land included. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$20,911 which would reflect a total market value of \$209,110 or \$168.50 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% 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 \$22,999. The subject's assessment reflects a market value of \$229,990 or \$185.33 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% 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 within the subject's assessment neighborhood. The comparables have sites that range in size from 5,120 to 5,480 square feet of land area and are improved with 1-story or 1.5-story, class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,006 to 1,228 square feet of living area. The homes range in age from 59 to 85 years old. Three comparables each have a full basement and one comparable has a slab foundation. Each comparable has 1 or 1½ bathrooms. One comparable has central air conditioning. Three comparables each have a 1-car or a 2-car garage. The comparable properties sold from March 2021 to July 2021 for prices ranging from \$179,000 to \$216,000 or from \$163.04 to \$203.78 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 eight comparable sales for the Board's consideration, each of which is a substantially older home than the subject. Nevertheless, the Board gives less weight to the appellant's comparables #2 and #4 as well as the board of review comparables which sold in 2021 less proximate to the subject's January 1, 2023 assessment data at issue than other comparables in this record; lack a basement foundation, which the subject features; have a dissimilar 1.5-story design, in contrast to the subject's 1-story design; differ substantially from the subject in dwelling size; and/or have basement finish, unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #3. These two comparables sold proximate to the subject's lien date and are overall more similar to the subject in design/class, dwelling size, and foundation type with varying degrees of

similarity in age, bathroom count, and other features. The two properties sold for prices of \$195,000 and \$221,000 or \$163.45 and \$179.82 per square foot of living area, land included. The subject's assessment reflects a market value of \$229,990 or \$185.33 per square foot of living area, land included, which falls above the two best comparables sales in this record and is logical considering the subject's substantially newer age when compared to the two best comparables. After considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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

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

APPELLANT

Jaime Gonzales Cahue, 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