



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

APPELLANT: Filberto Quiles  
DOCKET NO.: 23-56359.001-R-1 through 23-56359.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Filberto Quiles, 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
23-56359.001-R-1	13-25-112-002-0000	15,750	0	\$15,750
23-56359.002-R-1	13-25-112-003-0000	15,750	37,250	\$53,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two parcels, one of which is improved with a 1.5-story building of frame exterior construction with 3,267 square feet of gross building area. The building is approximately 124 years old. Features include a full basement with finished area. The improvement is situated on a 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed a direct appeal contending 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. The comparables are improved with 2-story, class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 3,151 to 3,654 square feet of gross building

area. The buildings range in age from 117 to 128 years old. Each comparable has a full basement with two having finished area. Three comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$23,023 to \$31,375 or from \$7.31 to \$9.12 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 \$53,000. The subject property has an improvement assessment of \$37,250 or \$11.40 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 located within the subject's assessment neighborhood. The comparables are improved with 2-story or 3-story, class 2-11 multi-family buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 3,020 to 3,576 square feet of gross building area. The buildings range in age from 93 to 123 years old. Three comparables each have a full basement and one comparable has a slab foundation. Three comparables each have a 2-car to a 3-car garage. The comparables have improvement assessments ranging from \$38,000 to \$44,250 or from \$12.18 to \$13.22 per square foot of gross building area. Based on this evidence, the board of review asserts that the assessed value per square foot for its comparables supports the subject's assessed value as correct.

### **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 eight suggested equity comparables for the Board's consideration, none of which are 1.5-story buildings, like the subject. Nevertheless, the Board gives less weight to the appellant's comparable #1 which has an improvement assessment that is substantially lower than the other comparables in this record and, thus, appears to be an outlier. The Board also gives less weight to the appellant's comparable #2 as well as board of review comparables #1 and #3 due to differences relative to the subject in foundation type or age.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3 and #4 as well as board of review comparables #2 and #4 which are relatively similar to the subject in location, classification, age and dwelling size with varying degrees of similarity in other features. The comparables have improvement assessments ranging from \$27,565 to \$44,250 or from \$7.90 to \$12.60 per square foot of gross building area. The subject's improvement assessment of \$37,250 or \$11.40 per square foot of gross building area falls within the range established by the best comparables in this record. After considering the necessary adjustments to the best comparables for differences when compared to the subject, 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



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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