



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

APPELLANT: Francisco Lagunas
DOCKET NO.: 24-25882.001-R-1
PARCEL NO.: 16-19-230-029-0000

The parties of record before the Property Tax Appeal Board are Francisco Lagunas, 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: \$5,316
IMPR.: \$22,776
TOTAL: \$28,092

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 2024 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 2-story apartment building of frame exterior construction with 2,423 square feet of gross building area. The building is 114 years old and features a full basement finished with an apartment and a 2-car garage. The property has a 4,725 square foot site and is located in Berwyn, Berwyn 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 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 and within .3 of a mile of the subject. The comparables consist of 2-story class 2-11 buildings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,811 to 2,790 square feet of gross building area. The buildings range in age from 79 to 112 years old. Each building has a fireplace, two comparables each have a full

basement with one having finished area, and two comparables each have a concrete slab foundation, and three comparables each have a 1-car or 2-car garage. The parcels range in size from 3,150 to 4,687 square feet of land area. The comparables sold from February 2022 to August 2024 for prices ranging from \$180,000 to \$267,000 or from \$74.38 to \$114.30 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$23,731, for an estimated market value of \$237,310 or \$97.94 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$28,092. The subject's assessment reflects a market value of \$280,920 or \$115.94 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property 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 located within the subject's assessment neighborhood. The comparables consist of 1-story or 2-story class 2-11 buildings of masonry exterior construction ranging in size from 2,954 to 4,312 square feet of gross building area. The buildings are 68 to 94 years old. Each building has a full basement finished with an apartment and a 1-car or 2-car garage. One building has central air conditioning. The parcels range in size from 4,080 to 6,120 square feet of land area. The comparables sold from July to September 2024 for prices ranging from \$330,000 to \$485,000 or from \$106.45 to \$157.75 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #2, and #4, as well as the board of review's comparables #1, #3 and #4, which differ from the subject in foundation, design, building size, and/or feature central air conditioning or lack a garage unlike the subject. The Board finds the appellant's comparable #3 and the board of review's comparable #1 are similar to the subject in building size and features. These two best comparables sold for prices of \$265,000 and \$466,000 or for \$94.98 and \$157.75 per square foot of gross building area. The subject's assessment reflects a market value of \$280,920 or \$115.94 per square foot of gross building area, including land, which is bracketed by the two best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the Board finds 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:

May 19, 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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