



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

APPELLANT: Victor Estrada
DOCKET NO.: 24-30825.001-R-1
PARCEL NO.: 16-21-100-009-0000

The parties of record before the Property Tax Appeal Board are Victor Estrada, 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: \$3,628
IMPR.: \$20,363
TOTAL: \$23,991

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 building of masonry exterior construction with 1,780 square feet of building area. The building is approximately 109 years old. Features of the building include a full basement, central air conditioning and a 2-car garage. The property has a 3,375 square foot site and is located in Cicero, Cicero 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 that have the same property classification code and assessment neighborhood code as the subject. The comparables have sites that range in size from 3,350 to 4,725 square feet of land area. The comparables are improved with 2-story buildings of frame or masonry exterior construction ranging in size from 1,956 to 2,986 square feet of building area. The buildings are from 108 to 116 years old. Three comparables each have a full basement and one comparable has a slab foundation. Each

comparable has one fireplace and either a 1.5-car or 2-car garage. The properties sold from July 2023 to June 2024 for prices ranging from \$190,000 to \$250,000 or from \$80.38 to \$119.35 per square foot of building area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$17,953, reflecting a market value of \$179,530 or \$100.86 per square foot of building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,991. The subject's assessment reflects a market value of \$239,910 or \$134.78 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on one comparable sale that has the same property classification code and assessment neighborhood code as the subject.¹ The comparable has a site with 4,662 square feet of land area. The comparable is improved with a 2-story buildings of frame exterior construction containing 1,836 square feet of building area. The building is 114 years old. The comparable has a full basement and central air conditioning. The property sold in January 2023 for \$252,000 or \$137.25 per square foot of building area, land included. 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 record contains eight comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparables #2 and #4, which differ from the subject in building size and/foundation. The Board finds the best evidence of market value to be the appellant's comparable sales #1 and #3, along with the board of review comparable sale, which have the same property classification code and assessment neighborhood code as the subject. The comparables are similar to the subject in building size, foundation, design, age and have varying degrees of similarity when compared to the subject in some features. These three comparables sold from January 2023 to January 2024 for prices ranging from \$190,000 to \$252,000 or from \$97.14 to \$137.25 per square foot of building area, including land. The subject's assessment reflects a market value of \$239,910 or \$134.78 per square foot of building area, including land, which falls within the range established by the best comparable sales in the record. Based on this and after considering adjustments to the best comparable sales for differences from the subject, the Board finds a reduction in subject's assessment is not justified.

¹ The board of review submitted three comparables with only one comparable sale.

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: 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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