



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

APPELLANT: Millard Williams
DOCKET NO.: 24-56716.001-R-1
PARCEL NO.: 32-19-406-014-0000

The parties of record before the Property Tax Appeal Board are Millard Williams, 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: \$1,747
IMPR.: \$9,802
TOTAL: \$11,549

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 multi-family building of masonry exterior construction with 2,189 square feet of gross building area. The subject was built in 1959 and is approximately 65 years old. Features of the property include a crawl space foundation, a fireplace and a 2-car garage. The subject has an approximately 4,992 square foot site and is located in Chicago Heights, Bloom 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 three comparable sales located in the same assessment neighborhood code as the subject property. The comparables have sites of 4,920 or 5,838 square feet of land area and are improved with 2-story class 2-11 multi-family buildings of masonry exterior construction with 2,275 or 2,366 square feet of gross building area. The comparables

are 62 or 63 years old. Each comparable has a basement and a fireplace. Two comparables each have a 1½-car or 2-car garage. The properties sold from March 2023 to May 2024 for prices ranging from \$5,000 to \$80,000 or from \$2.20 to \$33.81 per square foot of gross building area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$4,479 which reflects a market value of \$44,790 or \$20.46 per square foot of gross building area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,549. The subject's assessment reflects a market value of \$115,490 or \$52.76 per square foot of gross building area, land included, when applying the level of assessment for class 2 property of 10.00% 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 in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 4,719 to 7,645 square feet of land area and are improved with 2-story class 2-11 multi-family buildings of frame or masonry exterior construction ranging in size from 2,182 to 2,366 square feet of gross building area. The properties range in age from 61 to 71 years old. Two comparables each have a basement, one comparable has a crawl space foundation and one comparable has a concrete slab foundation. One comparable has a 2-car garage. The comparables sold from August 2022 to November 2024 for prices ranging from \$175,000 to \$270,000 or from \$80.20 to \$121.13 per square foot of gross building 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 proven 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 seven comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3 and the board of review's comparable #2 which sold in March 2023 and August 2022, respectively, less proximate to the January 1, 2024 assessment date than other properties in the record.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparables #1, #3 and #4 which sold proximate in time to the January 1, 2024 assessment date and are similar to the subject in location, age, design, dwelling size and other features. However, these properties present varying degrees of similarity to the subject in basements/foundation type and garage amenity, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables sold from February 2024 to November 2024 for prices ranging from \$60,000 to \$220,000 or from \$25.36 to \$100.82

per square foot of gross building area, land included. The subject's market value of \$115,490 or \$52.76 per square foot of gross building area, land included falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not warranted.

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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