



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

APPELLANT: Armando Pena  
DOCKET NO.: 17-44661.001-R-1  
PARCEL NO.: 18-12-411-007-0000

The parties of record before the Property Tax Appeal Board are Armando Pena, the appellant, by attorney Jessica Hill-Magiera, in Lake Zurich; 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:** \$2,661  
**IMPR.:** \$15,892  
**TOTAL:** \$18,553

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a favorable 2016 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) to challenge the assessment for the 2017 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 1.5-story dwelling of frame exterior construction containing 1,756 square feet of living area. The dwelling was built in 1918 and is approximately 99 years old. Features of the home include a full unfinished basement, central air conditioning, two baths and a two-car garage. The property has a 4,628 square foot site and is located in Summit, Lyons 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.<sup>1</sup> In support of this argument the appellant submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 3,921 to 7,380 square feet of land area and are improved with 1.5 to 1.9 story dwellings ranging in size

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<sup>1</sup> Although appellant marked "assessment equity" in Section 2d of the Residential Appeal petition, the appellant only submitted comparable sales data.

from 1,609 to 1,732 square feet of living area and were built from 1907 to 1949. Each comparable has a full basement with one having finished area, 1 to 2.5 baths, and a two-car garage. Two comparables have central air conditioning. The comparables sold from August 2016 to June 2017 for prices ranging from \$50,000 to \$138,170 or from \$28.87 to \$84.66 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,553. The subject's assessment reflects a market value of \$185,530 or \$105.65 per square foot of living 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 four comparable sales located within the same assessment neighborhood code as the subject. The comparables have sites ranging in size from 3,540 to 3,964 square feet of land area and are improved with a 1.5-story and three, 1-story dwellings ranging in size from 1,152 to 1,472 square feet of living area and range in age from 49 to 104 years old. Each comparable has a full basement with one having finished area, one or two baths, and a two-car garage. One comparable has central air conditioning. The comparables sold from July to October 2016 for prices ranging from \$130,000 to \$164,750 or from \$111.92 to \$120.81 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel argued that the board of review comparables are not comparable to the subject due to differences in style, size and/or age.

### **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 to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #3 and #4 along with board of review comparables #1, #2 and #4 due to differences in age and/or style when compared to the subject. The Board also gave less weight to appellant's comparable #1 which appears to be an outlier based on its sale price and price per square foot when compared to the other sales in the record.

The Board finds the best evidence of market value to be appellant's comparable #2 and board of review comparable #3 as they are most similar to the subject in age and style. However, appellant's comparable #2 has a smaller lot size and dwelling size along with one less bath that require upward adjustments to make it more equivalent to the subject. The board of review

comparable #3 has a smaller lot size and dwelling size and lacks central air conditioning that require upward adjustments to make it more equivalent to the subject. These comparables sold in May 2017 and August 2016 for prices of \$138,170 and \$164,750 or for \$84.66 and \$111.92 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$185,530 or \$105.65 per square foot of living area, including land, which is higher than the two best comparable sales on an overall price basis but falls between on a price per square foot basis. The higher overall value is justified when considering adjustments to the comparables for the subject's superior differences. Based on this evidence, the Board finds the appellant failed to prove by a preponderance of the evidence that a reduction in the subject's assessment is 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: June 8, 2021



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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