



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

APPELLANT: Sergio Salinas Garcia  
DOCKET NO.: 17-45476.001-R-1  
PARCEL NO.: 15-02-318-016-0000

The parties of record before the Property Tax Appeal Board are Sergio Salinas Garcia, the appellant, by Jessica Hill-Magiera, Attorney at Law 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 A Reduction 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:** \$3,525  
**IMPR.:** \$13,975  
**TOTAL:** \$17,500

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 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 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 two-story dwelling of frame exterior construction with 2,481 square feet of living area. The dwelling was constructed in 1881 and is approximately 136 years old. Features of the home include an unfinished basement and a two-car garage. The property has an 8,296 square foot site and is located in Maywood, Proviso Township, Cook County. The subject is classified as a class 2-06 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 five comparable sales located within 0.37 of a mile from the subject property. The comparables have sites that range in size from 6,976 to 10,507 square feet of land area and are improved with two-story dwellings that range in size from 1,835 to 2,389 square feet of living area. The homes were built from 1878 to 1903. Each comparable has a

basement, one with finished area and a one-car to a three-car garage. One comparable has central air conditioning. The comparables sold from October 2016 to August 2017 for prices ranging from \$58,819 to \$142,000 or from \$24.80 to \$59.44 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's assessment be reduced to \$10,343 reflecting a market value of \$103,430 or \$41.69 per square foot of living area, land included.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,580. The subject's assessment reflects a market value of \$205,800 or \$82.95 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, two of which were located in the same neighborhood code as the subject. Board of review comparable #2 and the appellant's comparable #1 are the same property, however, each party submitted different sale dates and prices for this comparable. The comparables have sites that range in size from 3,780 to 7,950 square feet of land area and are improved with two-story, class 2-06 dwellings of frame or masonry exterior construction that range in size from 2,372 to 2,922 square feet of living area. The homes range in age from 82 to 139 years old. Each comparable has an unfinished basement and a garage ranging from two-cars to three-cars. Three comparables have central air conditioning and one comparable has a fireplace. The comparables sold from April 2014 to October 2017 for prices ranging from \$54,970 to \$395,000 or from \$23.17 to \$147.55 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney critiqued the board of review comparables #3 and #4 indicating that due to differences in location and/or older sale date that these two properties were not comparable to the subject. The appellant's attorney submitted a map depicting the proximity of both parties' comparables to the subject. The map identified board of review comparables #3 and #4 as being 4.58 and 4.38 miles away from the subject property, respectively.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains nine comparable sales for the Board's consideration with one property having two different sales dates and sale prices. The Board gave less weight to the appellant's comparables #3, #4 and #5 due to differences with the subject in age, finished basement or dwelling size. The Board gave less weight to board of review comparables #3 and #4 which are located in a different city than the subject property and are newer in age when compared to the

subject. Additionally, board of review comparable #3 sold in April 2014 which is more than 30 months prior to the January 1, 2017 assessment date at issue.

The Board finds the best evidence of market value to be the remaining comparables which includes one property that sold twice. These comparables are similar to the subject in location, age, dwelling size and some features and sold from October 2016 to October 2017 for prices ranging from \$54,970 to \$207,204 or from \$23.17 to \$71.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$205,800 or \$82.95 per square foot of living area, including land, which falls within the range on an overall basis and above the per square foot range established by the best comparable sales in this record. After considering adjustments to comparables for differences when compared to the subject, such as dwelling size and central air conditioning, the Board finds 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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