



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

APPELLANT: Pedro Diaz  
DOCKET NO.: 18-28446.001-R-1 through 18-28446.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Pedro Diaz, the appellant(s), by attorney Ciarra Schmidt, of Schmidt Salzman & Moran, Ltd. in Chicago; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-28446.001-R-1	24-08-310-029-0000	2,062	4,480	\$6,542
18-28446.002-R-1	24-08-310-030-0000	2,062	4,480	\$6,542

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 2018 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, single-family dwelling of frame construction with 1,280 square feet of living area. Features of the home include a crawl basement, air conditioning, a two-car garage, and two baths. The dwelling was constructed in 1942. The property has a 3,750 square foot site and is located in Oak Lawn, Worth Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables. In support of the equity comparables, the appellant submitted Cook County Assessor website printouts for each comparable.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold on December 26, 2017 for \$118,000. This evidence included a copy of a partial settlement statement, real estate contract, and bill of sale. The seller per the settlement statement was Fannie Me a/k/a Federal National Mortgage Association. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed the closing date, the seller, and the sale price. The appellant requested a reduction of the subject's assessed value to \$11,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,774. The subject consists of two PIN #s. Each PIN # has a total assessment of \$7,887. The subject property has a total improvement assessment of \$11,650 or \$9.10 per square foot of living area. The subject's assessment reflects a market value of \$157,740 or \$123.23 per square feet of living area, including land when applying the 2018 level of assessment for class 2-05 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of the assessment, the board of review submitted three equity comparables. The board of review also submitted three sale comparables. Lastly, the board of review submitted a brief in which it argued the subject's sale was compulsory because it was not at arm's-length for fair cash value. The board of review appended a deed trail to the brief disclosing that a *lis pendens* was recorded against the subject on January 2, 2018 and an prior unrelated Board decision.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, and #3 and the board of review's comparable #2. These comparables are similar in number of stories, amenities, and size. These comparables had improvement assessments that ranged from \$5.37 to \$8.80 per square foot of living area. The subject's improvement assessment of \$9.10 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified. Since a reduction in the subject's assessed value is warranted under the appellant's equity argument, no further analysis regarding market value shall be completed.



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:

January 17, 2023



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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