



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

APPELLANT: Gudelia Guerrero
DOCKET NO.: 18-43675.001-R-1
PARCEL NO.: 16-25-116-043-0000

The parties of record before the Property Tax Appeal Board are Gudelia Guerrero, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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 **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: \$3,525
IMPR.: \$17,546
TOTAL: \$21,071

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 three-story multi-family building of masonry exterior construction with 2,748 square feet of building area. The building is approximately 117 years old. Features of the building include a full basement with finished area. The property has a 3,000 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The

¹ The property's property characteristics was gleaned from the appellant's evidence as the board of review submitted property characteristics for two PINs that were not under appeal.

comparables are improved with class 2-11 buildings of masonry exterior construction that range in size from 3,141 to 3,614 square feet of building area and range in age from 105 to 130 years old. The comparables each have a full basement, three of which are finished with apartments. The comparables have improvement assessments ranging from \$13,004 to \$14,757 or from \$4.06 to \$4.20 per square foot of building area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$11,322 or \$4.12 per square foot of building area.

The appellant also submitted a copy of the Cook County Board of Review final decision for tax year 2018 dated May 3, 2019 disclosing the subject has a total assessment of \$21,071. The appellant reported that the subject has an improvement assessment of \$17,546 or \$6.39 per square foot of living area.

The board of review submitted two different "Board of Review Notes on Appeal" and grid analyses of four equity comparables each for improvements not under appeal. The comparables were numbered in the order which they were presented in the board of review's submission - #1 through #4 on the first grid analysis and #5 through #8 on the second grid analysis. These are located within the same neighborhood code as the subject as well as being class 2-11 dwellings like the subject. The comparables are improved with two-story class 2-11 multi-family buildings of frame or masonry exterior construction that range in size from 1,240 to 2,871 square feet of building area and range in age from 110 to 130 years old. Six comparables each have a crawl space foundation and two comparables each have an unfinished full basement. Three comparables each have a one-car or a two-car garage. The comparables have improvement assessments ranging from \$8,078 to \$17,094 or from \$5.25 to \$6.63 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, #2 and #4 as well as the board of review comparables #1, #2, #3 and #5 through #8 due to their dissimilar dwelling sizes, garage and/or lack of basements when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review comparable #4 which are similar to the subject in age, building size and features, except these two comparable have unfinished basements unlike the subject that would require upward adjustments for this difference to make them more equivalent to the subject.

These comparables have improvement assessments of \$13,004 and \$17,094 or \$4.14 and \$5.95 per square foot of building area. The subject's improvement assessment of \$17,546 or \$6.39 per square foot of building area falls above the assessments of the two best comparables in the record. However, after considering adjustments to the best comparables for differences from the subject such as their unfinished basements, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity 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: July 19, 2022



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

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