



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

APPELLANT: Johnny Fernandez  
DOCKET NO.: 19-55259.001-R-1  
PARCEL NO.: 13-15-319-014-0000

The parties of record before the Property Tax Appeal Board are Johnny Fernandez, the appellant, 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:

**LAND:** \$9,135  
**IMPR.:** \$55,625  
**TOTAL:** \$64,760

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative 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 2019 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 is improved with a 2-story, multi-family building of masonry exterior construction with 6,250 square feet of building area.<sup>1</sup> The building is approximately 92 years old. Features of the building include a basement finished with an apartment and a 3-car garage. The property has a 6,300 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and assessment inequity as the bases of the appeal. The appellant filed a direct appeal under the Property Tax Code and indicated the appeal was filed based on a reduction in the previous year's assessment per Section 16-185 of the

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<sup>1</sup> Property characteristics for the subject, which were not disclosed by the appellant, were gleaned from the evidence presented by the board of review and unrefuted by the appellant in written rebuttal.

Property Tax Code. (35 ILCS 200/16-185). The appellant's evidence disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-33728. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$64,760 based upon the weight of the evidence. The appellant's counsel asserted "the property has not been sold nor have there been any capital improvements made the property which would materially increase the market value during this assessment period. Appellant's counsel requested the 2018 assessment of \$64,760 be carried forward to tax year 2019 pursuant to Section 16-185 of the Property Tax Appeal Code. The appellant's appeal petition indicated the property is not owner-occupied.

In support of the assessment inequity argument, the appellant submitted two grid analyses with information on five equity comparables located in the same neighborhood code as the subject property. For clarity in the record, the one comparable on the second grid was renumbered to #5. The comparables are improved with 2-story or 3-story, class 2-11 buildings of masonry exterior construction ranging in size from 4,551 to 7,236 square of building area. The buildings range in age from 93 to 109 years old. Each comparable has a basement finished with a recreation room. One comparable has central air conditioning. Two comparables each have a 1-car or a 3-car garage. Four comparables each have an unfinished attic. These properties have improvement assessments ranging from \$35,658 to \$55,509 or from \$6.81 to \$7.84 per square foot of building area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$64,760 with an improvement assessment of \$55,625 or \$8.90 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,635. The subject property has an improvement assessment of \$62,500 or \$10.00 per square foot of building area.

The board of review did not submit any evidence in support of the correct assessment. The board of review indicated on the "Notes on Appeal" form that the appeal was based on a "Rollover."

### **Conclusion of Law**

The appellant, in part, raised a contention of law requesting the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185. When a contention of law is raised the burden of proof is a preponderance of the evidence. See (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant's contention of law argument is without merit. The appeal form indicates the subject property is not owner-occupied. Thus, the Board finds the subject property is not entitled to a "rollover" pursuant to Section 16-185 of the Property Tax Code.

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

The Board finds the only evidence of assessment equity was submitted by the appellant. The Board gives less weight to the appellant's comparables #2, #3, and #5 which differ from the subject in building size and/or have a dissimilar 3-story design when compared to the subject's 2-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and #4 which are most similar to the subject in design and building size with varying degrees of similarity in other features. The appellant's comparable #1 has central air conditioning, unlike the subject, suggesting a downward adjustment for this difference would be necessary to make it more equivalent to the subject. Conversely, each comparable lacks a garage and a basement apartment, both features of the subject, suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. Nevertheless, the two most similar comparables have improvement assessments of \$38,978 and \$55,509 or \$6.81 to \$7.75 per square foot of building area, respectively. The subject's improvement assessment of \$62,500 or \$10.00 per square foot of building area falls above the range established by the two best comparables in this record and is excessive. Based on this record and after considering adjustments to the two best comparables for differences from the subject, the Board finds a reduction in the subject's assessment commensurate with the subject's request 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.



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Chairman



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Member



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Member



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Member

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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 21, 2024



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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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