



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

APPELLANT: Paul Zaragoza  
DOCKET NO.: 20-21886.001-R-1  
PARCEL NO.: 16-30-112-027-0000

The parties of record before the Property Tax Appeal Board are Paul Zaragoza, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board (PTAB) 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:** \$4,095  
**IMPR.:** \$9,461  
**TOTAL:** \$13,556

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 2020 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-story dwelling of masonry exterior construction with 838 square feet of living area.<sup>1</sup> The dwelling is approximately 99 years old. Features of the home include a full finished basement, central air conditioning, and a 440 square-foot garage. The property has a 3,810 square foot site located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The parties differ in the grid analyses on the square footage of the subject dwelling and if the subject has a garage. The appellant noted in their appeal the square footage of the subject dwelling was increased from the prior year's 838 to 1,657 with no changes to the property. Based on the photographic evidence in the record submitted by both parties, the Board finds the subject dwelling is more similar in physical exterior design and square footage to the appellant's comparables than the board of review's comparables. Therefore, for this analysis, the Board will utilize the property characteristics for the subject dwelling as provided in the appellant's grid analysis.

The appellant contends assessment inequity as the basis of the appeal for both the land and improvements. As part of the evidence, the appellant submitted a Residential Appeal petition, a photograph of the subject property, printouts of property information and photographic evidence for five comparables from Cook County Assessor's Office website, and copies of the 2019 and 2020 tax year final decisions by the Cook County Board of Review for the subject property.

In support of the assessment inequity argument, the appellant submitted information on five equity comparables that are located within the same neighborhood code as the subject and from two to four blocks away from the subject property. The comparables have sites ranging in size from 3,844 to 4,653 per square feet of land area and are improved with class 2-02 or 2-03, 1-story dwellings of masonry exterior construction ranging in size from 801 to 1,074 square feet of living area. The dwellings range in age from 92 to 101 years old and have finished basements ranging in size from 801 to 1,074 square feet of building area. Each comparable has either a 440 or a 576 square foot garage. The comparables have land assessments ranging from \$4,132 to \$5,001 or for \$1.07 per square foot of land area and improvement assessments ranging from \$8,776 to \$12,436 or from \$9.97 to \$12.12 per square foot of living area.

Based on this evidence, the appellant requested reductions in the subject's land assessment to \$3,714 or for \$0.97 per square foot of land are and its improvement assessment to \$8,883 or \$5.36 based upon an 838 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,284. The subject property has an improvement assessment of \$16,189 or \$9.77 based upon a 1,657 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information along with photographic evidence on three equity comparables that are located within the same neighborhood code as the subject. One comparable is located within the same block as the subject property. The comparables have sites ranging in size from 3,683 to 4,191 per square feet of land area and are improved with class 2-03, 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 1,288 to 1,623 square feet of living area. The dwellings range in age from 80 to 93 years old and have full basements, two of which have finished area. One comparable has central air conditioning, and each comparable has from a 1-car to a 2.5-car garage. The comparables have land assessments ranging from \$3,959 to \$4,505 or for \$1.07 per square foot of land area and improvement assessments ranging from \$14,931 to \$20,567 or from \$10.51 to \$12.67 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Both parties reported in their grid analyses that the subject property sold in January 2019 for \$299,900 or \$180.99 per square foot of living area, land included.

### **Conclusion of Law**

The taxpayer contends improvement 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 parties submitted a total of eight suggested comparables for the Board's consideration. The Board gives less weight to the board of review comparables due to differences from the subject in their physical exterior design, newer age, larger dwelling size, and/or other amenities.

The Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables are similar to the subject property in exterior design, age, dwelling size, foundation and/or other amenities. These five comparables have improvement assessments ranging from \$8,776 to \$12,436 or from \$9.97 to \$12.12 per square foot of living area. The subject's improvement assessment of \$16,189 or \$9.77 based upon a 1,657 per square foot of living area falls above the range established by the best comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement with 838 square feet of living area was inequitably assessed and a reduction in the subject's assessment is justified. Furthermore, the Board finds no change is required in the subject's land assessment of \$1.07 per square foot of land area which matches the per-square-foot land assessment of the comparables submitted by the parties.

Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and 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 21, 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

AGENCY

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