



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

APPELLANT: Dallia Aguilar
DOCKET NO.: 20-24092.001-R-1 through 20-24092.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dallia Aguilar, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-24092.001-R-1	24-05-213-022-0000	2,418	6,484	\$8,902
20-24092.002-R-1	24-05-213-023-0000	2,418	6,484	\$8,902

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 two parcels improved with a 1-story dwelling of masonry exterior construction with 1,200 square feet of living area. The dwelling is approximately 48 years old. Features of the home include an unfinished basement, central air conditioning, and a 2-car garage. The property has a combined 7,740 square foot site and is located in Bridgeview, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and lack of assessment uniformity regarding the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject, along with property

characteristic printouts for the subject and the comparables from which some property characteristics not disclosed by the appellant were obtained. The comparables have sites that range from 5,478 to 7,728 square feet of land area. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,075 to 1,264 square feet of living area. The homes are from 46 to 60 years old. Two comparables each have an unfinished basement and two comparables are reported to have "None" for basement foundation. Three comparables each have central air conditioning, one comparable has one fireplace, and each comparable has a 2-car garage. The properties sold from January 2018 to July 2019 for prices ranging from \$105,000 to \$180,000 or from \$83.07 to \$164.65 per square foot of living area, land included.

As to the inequity argument, the appellant submitted information on five comparables located in the same neighborhood code as the subject property, along with property characteristic printouts for the subject and the comparables from which some property characteristics not disclosed by the appellant were obtained. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,248 to 1,427 square feet of living area. The homes are from 42 to 50 years old. The comparables each have a basement, one of which has finished area. One comparable has central air conditioning, one comparable has one fireplace, and each comparable has a 2-car garage. The comparables have improvement assessments ranging from \$11,988 to \$13,278 or from \$8.79 to \$9.92 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated February 8, 2021 which disclosed the subject has a total assessment for the two parcels of \$17,804. The subject's assessment reflects a market value of \$178,040 or \$148.37 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The "Addendum to Petition" disclosed the subject's total assessment reflects a total land assessment of \$4,836 and a total improvement assessment of \$12,968 or \$10.81 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four comparable properties with both equity and sales data, each of which is located in the same neighborhood code as the subject property. The comparables have sites that range from 6,000 to 7,740 square feet of land area. The comparables are improved with 1-story or 1.5-story, class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,085 to 1,277 square feet of living area. The homes are from 45 to 65 years old. Two comparables each have a basement, one of which has finished area, one comparable has a concrete slab foundation, and one comparable has a crawl space foundation. Two comparables each have central air conditioning and each comparable has a 2-car garage. The properties sold from September 2017 to November 2020 for prices ranging from \$222,000 to \$299,000 or from \$178.74 to \$234.14 per square foot of living area, land included. The comparables have improvement assessments ranging from \$11,269 to \$18,132 or from \$9.07 to

\$14.20 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant initially 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). Based on this record, the Board finds a reduction in the subject's assessment is not warranted on grounds of overvaluation.

With respect to the appellant's overvaluation argument, the parties submitted nine comparable sales for the Board's consideration. The Board finds the best evidence of market value to be board of review comparables #2 and #4. These comparables sold proximate to the subject's January 1, 2020 assessment date under appeal and are similar to the subject in location, design, and dwelling size with varying degrees of similarity in age and other features. These two comparables are each older homes than the subject and lack a basement foundation, a feature of the subject, and board of review comparable #4 lacks a fireplace, a feature of the subject, suggesting upward adjustments for these differences would be necessary to make them more equivalent to the subject. These properties sold in November 2019 and October 2020 for prices of \$222,000 and \$235,000 or \$178.74 and \$188.91 per square foot of living area, land included. The subject's assessment reflects a market value of \$178,040 or \$148.37 per square foot of living area, land included, which falls below the two best comparable sales in this record. The Board gives less weight to the appellant's comparable #1 which appears to be an outlier with a sale price significantly lower than the other comparables in this record. The Board gives less weight to the appellant's comparables #2, #3, and #4 as well as board of review comparable #3 which have sale dates in either 2017 or 2018, less proximate in time to the subject's January 1, 2020 assessment date at issue than other comparables and less likely to reflect market conditions as of the subject's lien date. The Board also gives less weight to board of review comparable #1 which has a dissimilar 1.5-story design when compared to the subject's 1-story design. Based on this record and after considering adjustments to the two best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment based on overvaluation is not warranted.

The appellant also contends, in part, assessment inequity as a 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, based on inequity, is not warranted.

The parties submitted nine equity comparables for the Board's consideration. The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #4, and #5 as well

as board of review comparable #3 which are more similar to the subject in location, design, age, dwelling size, and some features. These comparables have improvement assessments ranging from \$11,988 to \$18,132 or from \$9.61 to \$14.20 per square foot of living area. The subject's improvement assessment of \$12,968 or \$10.81 per square foot of building area falls within the range established by the best equity comparables in this record. The Board gives less weight to the appellant's comparables #1 and #2 as well as board of review comparables #1, #2, and #4 which differ in age, dwelling size and/or design when compared to the subject. Based on this record, 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 assessment is not justified.

Based on the evidence in this record, the Board finds that a reduction in the subject's assessment is not 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: _____

November 19, 2024



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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