



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

APPELLANT: Leonardo Lopez
DOCKET NO.: 20-27334.001-R-1
PARCEL NO.: 03-05-210-018-0000

The parties of record before the Property Tax Appeal Board are Leonardo Lopez, the appellant, by Andrew S. Dziuk, attorney-at-law 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: \$4,140
IMPR.: \$16,700
TOTAL: \$20,840

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 is improved with a one-story dwelling of frame construction containing 1,480 square feet of living area. The dwelling is approximately 56 years old. Features of the property include a full basement with a formal recreation room, 1½ bathrooms, and a 2-car garage.¹ The property has a 7,200 square foot site located in Buffalo Grove, Wheeling 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 inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables with the same classification code as the subject property that are improved with one-story or 1.5-1.9 story dwellings of frame construction that range in size from 1,428 to 1,608 square feet of living area. Each comparable has a full or partial basement with three having

¹ Copies of photographs of the subject dwelling submitted by the parties depict a split foyer style home.

finished area, 1½ to 2½ bathrooms, and a 1-car or a 2-car garage. Two comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$16,650 to \$17,599 or from \$10.57 to \$11.70 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$15,644.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,078. The subject property has an improvement assessment of \$17,938 or \$12.12 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same classification code and neighborhood code as the subject property. The comparables are improved with one-story style dwellings of frame exterior construction that range in size from 1,145 to 1,341 square feet of living area. The homes range in age from 52 to 55 years old. Each comparable has a full or partial basement with three having finished area, 1½ bathrooms, and a 1-car or a 2-car garage. Two comparables have central air conditioning and two comparables have one fireplace. Comparables #2 and #4 are described as having "other improvements" but no further information was provided about these features. The comparables are located ¼ of a mile from the subject property. The comparables have improvement assessments ranging from \$15,861 to \$18,636 or from \$13.85 to \$14.27 per square foot of living area.

Conclusion of Law

The appellant 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 parties submitted information on eight equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The homes are similar to the subject in style and age. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #3 and #4 which are most similar to the subject in dwelling size containing from 1,428 to 1,575 square feet of living area. The homes have varying degrees of similarity to the subject in features with one having ½ more bathroom than the subject, two comparables have central air conditioning unlike the subject, and two comparables have smaller garages than the subject, requiring adjustments to make the comparables more equivalent to the subject property. These comparables have improvement assessments of \$16,550 to \$17,599 or from \$10.57 to \$11.70 per square foot of living area. The subject's improvement assessment of \$17,938 or \$12.12 per square foot of living area falls above the range established by the best comparables in this record. Less weight is given the remaining comparables submitted by the parties due to differences from the subject in dwelling size. 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: April 15, 2025



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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