



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

APPELLANT: Mario Velazquez  
DOCKET NO.: 20-27761.001-R-1  
PARCEL NO.: 18-24-204-046-0000

The parties of record before the Property Tax Appeal Board are Mario Velazquez, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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:** \$2,281  
**IMPR.:** \$19,360  
**TOTAL:** \$21,641

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 one-story multi-family dwelling of masonry exterior construction with 2,160 square feet of living area. The dwelling is approximately 19 years old. Features of the building include a basement finished with an apartment, central air conditioning and a 2-car garage. The property has an approximately 3,651 square foot site and is located in Summit, Lyons Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

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 located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11 dwellings of masonry exterior construction ranging in size from 2,403 to 2,892 square feet of living area. The homes range in age from 15 to 39 years

old. Each comparable has a basement finished with an apartment, central air conditioning and a 2-car garage. The comparables have improvement assessments ranging from \$18,643 to \$19,143 or from \$6.62 to \$7.76 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$15,898 or \$7.36 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 \$21,641. The subject property has an improvement assessment of \$19,360 or \$8.96 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 located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story or two-story class 2-11 dwellings of masonry or frame and masonry exterior construction ranging in size from 1,827 to 1,980 square feet of living area. The dwellings range in age from 13 to 58 years old. Each comparable has a basement, three finished with an apartment. Two buildings have central air conditioning, and one property has a 2-car garage. The comparables have improvement assessments ranging from \$17,683 to \$19,285 or from \$9.45 to \$9.95 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 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 eight equity comparables for the Board's consideration. The Board gives less weight to appellant comparables #1, #3 and #4 which differ from the subject in age and/or dwelling size. The Board gives less weight to the board of review's comparables #1, #2 and #4 which are less similar to the subject in design and/or age.

The Board finds the best evidence of assessment equity to be appellant comparable #2 along with board of review comparable #3 which are more similar to the subject in location, age, design and most features. Although one comparable has somewhat larger dwelling size while the other comparable lacks a garage, suggesting adjustments are needed to make these properties more equivalent to the subject. These two comparables have improvement assessments of \$18,966 and \$19,049 or for \$7.40 and \$9.58 per square foot of living area. The subject's improvement assessment of \$19,360 or \$8.96 per square foot of living area falls above the two best comparables in this record on an overall improvement assessment basis and is bracketed by the two best comparables on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, 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.

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: June 18, 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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