



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

APPELLANT: Alfredo Jimenez
DOCKET NO.: 20-28827.001-R-1
PARCEL NO.: 16-28-434-025-0000

The parties of record before the Property Tax Appeal Board are Alfredo Jimenez, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire, PC in Oakbrook Terrace; 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: \$5,078
IMPR.: \$8,710
TOTAL: \$13,788

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 1,010 square feet of living area. The dwelling is approximately 68 years old. Features of the home include a full basement with finished area and one full bath. The property has a 5,490 square foot site and is located in Cicero, Cicero 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 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 that have the same assessment neighborhood code as the subject and are located from .1 of mile to 1.2 miles from the subject property, one of which is also on the same street as the subject. The comparables are class 2-03 properties improved with 1-story dwellings of masonry exterior construction ranging in size from 1,014 to 1,084 square feet of living area. The

dwelling are 63 to 107 years old. Three comparables each have a full unfinished basement and comparable #4 has a concrete slab foundation. Each comparable has one full bath and a two-car garage. The comparables have improvement assessments that range from \$6,193 to \$7,095 or from \$5.71 to \$6.88 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$6,525 or \$6.46 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 \$13,788. The subject property has an improvement assessment of \$8,710 or \$8.62 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 that have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. The comparables are class 2-03 properties improved with 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,112 to 1,386 square feet of living area. The dwellings are 51 to 127 years old. The comparables each have a full basement, three of which have finished area. Each comparable has one or two full baths and comparable #1 has one half bath. Comparable #4 has central air conditioning and three comparables each have either a one-car or a two-car garage. The comparables have improvement assessments that range from \$10,277 to \$13,721 or from \$7.41 to \$10.66 per square foot of living area.

The board of review indicated that its comparables are very close to the subject in age, construction, building square footage (BSF) and proximity. The board of review contended that the average building assessed value per square foot of its' comparables is \$9.31, which is higher than the subject and supports the subject's 2020 assessed value. The board of review also stated a permit was issued in 2019 for HVAC for the subject dwelling with an estimated cost of \$10,000.¹

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 a total of eight comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1, #2 and #3 which differ from the

¹ The grid analysis provided by the board of review does not depict the subject dwelling with central air conditioning. Thus, the Board recognizes the subject is likely not assessed for central air conditioning.

subject in age and are located more than one mile away from the subject. The board has given reduced weight to board of review comparables #1, #3 and #4 which differ from the subject in age and dwelling size. Additionally, board of review comparables #3 and #4 are dissimilar 1.5-story designs, when compared to the subject's 1-story design.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and board of review comparable #2, which are most similar to the subject in location, dwelling size, design and age. However, the Board finds the appellant's comparable #4 lacks a basement with finished area, suggesting an upward adjustment would be required to make this comparable more equivalent to the subject. Likewise, each of these two comparables have a garage, unlike the subject, suggesting downward adjustments would be required. Nevertheless, the comparables have improvement assessments of \$7,095 and \$11,440 or \$6.88 and \$10.29 per square foot of living area. The subject's improvement assessment of \$8,710 or \$8.62 per square foot of living area is bracketed by the two best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to 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.



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:

May 21, 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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