



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

APPELLANT: Alejandro Castro
DOCKET NO.: 20-31313.001-R-1
PARCEL NO.: 18-03-324-051-0000

The parties of record before the Property Tax Appeal Board are Alejandro Castro, the appellant, by attorney George J. Relias, of Relias Law Group, Ltd. 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:

LAND: \$3,937
IMPR.: \$19,188
TOTAL: \$23,125

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 1,335 square feet of living area. The dwelling is 48 years old. Features of the home include an unfinished basement and a 2.5-car garage. The property has a 6,300 square foot site and is located in Brookfield, Lyons 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .8 of a mile of the subject, three of which are within the subject's assessment neighborhood. The comparables consist of 1-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,205 to 1,492 square feet of living area. The homes are 63 to 73 years old. Two dwellings have central air conditioning, one comparable has a fireplace, one comparable has a

basement, and each comparable has a 2-car garage. The parcels range in size from 4,284 to 11,500 square feet of land area. The comparables sold from October 2018 to February 2020 for prices ranging from \$187,000 to \$215,000 or from \$144.10 to \$160.92 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$20,505, for an estimated market value of \$205,050 or \$153.60 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,125. The subject's assessment reflects a market value of \$231,250 or \$173.22 per square foot of living area, land included, when using the 10% level of assessment for Cook County as determined by the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the subject's assessment neighborhood. The comparables consist of 1-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,004 to 1,357 square feet of living area. The dwellings are 64 to 122 years old. Two dwellings have central air conditioning, two comparables each have a fireplace, each comparable has a basement with two having finished area, and each comparable has either a 2-car or 2.5-car garage. The parcels range in size from 3,150 to 6,300 square feet of land area. The comparables sold from February 2018 to September 2019 for prices ranging from \$375,000 to \$388,784 or from \$286.50 to \$380.98 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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). 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 sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the appellant's comparables, which differ from the subject in foundation or sold less proximate to the January 1, 2020 assessment date at issue. The Board also gives reduced weight to board of review comparables #1 and #2, which differ from the subject in dwelling size and/or sold less proximate to the lien date at issue in this appeal.

The Board finds the best evidence of market value to be board of review comparable sales #3 and #4, which sold proximate to the assessment date at issue and having varying degrees of similarity to the subject. These comparables sold for prices of \$375,000 and \$388,784 or for \$286.50 and \$308.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$231,250 or \$173.22 per square foot of living area, including land, which is below the two best comparable sales in this record. Based on this evidence and after

considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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

AGENCY

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