



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

APPELLANT: Sergio Garcia  
DOCKET NO.: 20-33458.001-R-1  
PARCEL NO.: 18-13-202-070-0000

The parties of record before the Property Tax Appeal Board are Sergio Garcia, 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:

**LAND:** \$3,060  
**IMPR.:** \$29,699  
**TOTAL:** \$32,759

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 two-story dwelling of masonry exterior construction containing 2,304 square feet of living area. The dwelling is approximately 16 years old. Features of the property include a full basement with a formal recreation room, central air conditioning, one fireplace, 3½ bathrooms, and a detached two-car garage. The property has a 4,896 square foot site located in Summit, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three assessment equity comparables composed of class 2-78 properties improved with two-story dwellings of masonry exterior construction that range in size from 2,261 to 3,634 square feet of living area. The dwellings

range in age from 7 to 16 years old. Each comparable has a full unfinished basement, central air conditioning, 1½ to 3½ bathrooms, and a two-car garage. Two comparables have one fireplace. The comparables have the same assessment neighborhood code as the subject and are located from approximately .21 to .57 of a mile from the subject property. The comparables have improvement assessments that range from \$28,456 to \$38,643 or from \$10.63 to \$12.59 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$24,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,759. The subject property has an improvement assessment of \$29,699 or \$12.89 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four assessment equity comparables consisting of class 2-78 properties that are improved with two-story dwellings of masonry or frame and masonry exterior construction that have either 2,066 or 2,410 square feet of living area. The dwellings are 13 or 15 years old. Each property has a full basement with two having formal recreation rooms, central air conditioning, 2½ or 3½ bathrooms, and a two-car garage. Three comparables have one fireplace. These properties have the same assessment neighborhood code as the subject and are located approximately ¼ of a mile from the subject property. Their improvement assessments range from \$31,303 to \$31,957 or \$13.26 and \$15.15 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on seven assessment equity comparables that have the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to appellant's comparable #1 and board of review comparable #4 due to differences from the subject dwelling in size and/or age. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 as well as board of review comparables #1, #2 and #3. The comparables range in size from 2,261 to 2,472 square feet of living area and are either 13 or 16 years old. Appellant's comparables #2 and #3 would require upward adjustments to make them more equivalent to the subject due to having one or two fewer bathrooms than the subject and having unfinished basements whereas the subject has finished basement area. Additionally, appellant's comparable #3 has no fireplace whereas the subject has one fireplace again indicating an upward or positive adjustment to the comparable would be appropriate. Similarly, board of review comparables #2 and #3 have unfinished basements inferior to the subject's finished basement area, indicating these comparables would require upward adjustments to make them more equivalent to the subject for this feature. These five comparables have improvement assessments that range from \$28,456 to \$31,957 or from

\$12.28 to \$13.26 per square foot of living area. The subject's improvement assessment of \$29,699 or \$12.89 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the suggested adjustments to make the comparables more equivalent to the subject property. 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.

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: \_\_\_\_\_

August 20, 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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