



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

APPELLANT: Miguel Sanchez  
DOCKET NO.: 20-36367.001-R-1  
PARCEL NO.: 15-09-320-062-0000

The parties of record before the Property Tax Appeal Board are Miguel Sanchez, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith 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:** \$2,577  
**IMPR.:** \$13,427  
**TOTAL:** \$16,004

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 frame exterior construction with 1,254 square feet of living area. The dwelling is 100 years old. Features of the home include an unfinished full basement, central air conditioning, and a 1-car garage. The property has a 4,687 square foot site and is located in Bellwood, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 6, 2017 for a price of \$37,500. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service (MLS)

and it had been on the market for 2 months. In further support of the transaction the appellant submitted a copy of the subject's sale contract and a copy of the settlement statement, which revealed the amount of Real Estate Commission paid at closing. The appellant's submission included information from the Cook County Clerk's Office revealing a deed for the subject was recorded on December 12, 2017.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$3,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,004. The subject's assessment reflects a market value of \$160,040 or \$127.62 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted two grids containing information on eight comparable sales that are located within the same neighborhood code as the subject. Four of the board of review's comparables are also located on the same block as the subject. The Board has re-numbered the Board of review's second grid of four sales to reflect comparables #5, #6, #7 and #8. The comparable sales have sites ranging in size from 3,125 to 6,250 square feet of land area that are improved with class 2-03, 1-story or 1.5-story dwellings of frame or masonry exterior construction ranging in size from 1,008 to 1,386 square feet of living area. The dwellings range in age from 60 to 107 years old. Six comparables have full basements, four of which have finished area, one comparable has a crawl-space foundation, and one comparable has a slab foundation. Four comparables have central air conditioning, and each comparable has a 1-car or a 2-car garage. The comparables sold from May 2017 to May 2020 for prices ranging from \$140,000 to \$238,000 or from \$131.09 to \$221.81 per square foot of living area, including land. The board of review acknowledged the subject's December 2017 sale; however, the board of review argued the subject's 2017 sale price was well below market standards for similar homes in the immediate vicinity.

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 Board finds the best evidence of market value to be the board of review's comparables #1, #4 and #8. These comparables have varying degrees of similarity to the subject and also sold more proximate in time to the January 1, 2020 assessment date at issue than did the subject property. The best comparables sold from July 2019 to April 2020 for prices ranging from \$182,500 to \$238,000 or from \$153.57 to \$221.81 per square feet of living area, including land. The subject's assessment reflects a market value of \$160,040 or \$127.62 per square foot of living

area, including land, which is below the market values of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported.

The Board gave less weight to the board of review's remaining comparables, due to their dissimilar foundation type or their sale dates occurring greater than 14 months prior to the January 1, 2020 assessment date at issue. The Board gave less weight to the subject's January 2019 sale due to its occurrence 24 months prior to the January 1, 2020 assessment date at issue. In addition, the Board finds the board of review was able to refute the appellant's contention that the subject's purchase price was reflective of market value.

Based on this record the Board finds the subject's assessment is reflective of market value 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

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