



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

APPELLANT: Pedro & Pam Cevallos  
DOCKET NO.: 20-40188.001-R-1  
PARCEL NO.: 04-09-104-065-0000

The parties of record before the Property Tax Appeal Board are Pedro & Pam Cevallos, the appellants, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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:** \$15,795  
**IMPR.:** \$17,825  
**TOTAL:** \$33,620

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 multi-level dwelling of masonry exterior construction with 1,530 square feet of living area. The home was built in 1961 and is approximately 59 years old. Features of the home include a basement with finished area, one fireplace, two full and two half bathrooms, and a 2-car garage. The property has a 12,150 square foot site and is located in Northbrook, Northfield Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellants submitted information on twelve equity comparables located in the subject's assessment neighborhood code. The comparables are improved with class 2-34 multi-level dwellings ranging in size from 1,530 to 1,596 square of living area. The homes were built from 1960 to 1966 and thus would range in age from 54 to 60

years old. Each comparable has a basement with finished area and a 2-car garage. Ten comparables each have central air conditioning and nine comparables each have one fireplace. The comparables have either two or three full bathrooms and eight comparables also have one half bathroom. These properties have improvement assessments ranging from \$11,307 to \$20,467 or from \$7.19 to \$12.87 per square foot of living area. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$31,828 with an improvement assessment of \$16,033 or \$10.48 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 \$37,261. The subject property has an improvement assessment of \$21,466 or \$14.03 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables<sup>1</sup> located in the subject's neighborhood code. The comparables are improved with class 2-34 multi-level dwellings of frame and masonry exterior construction ranging in size from 1,462 to 1,732 square feet of living area. The homes range in age from 55 to 62 years old. Each comparable has a basement with finished area and central air conditioning. Two comparables each have a 2-car garage. Each comparable has either one or two full bathrooms and two comparables each have one half bathroom. These properties have improvement assessments ranging from \$23,735 to \$32,698 or from \$16.23 to \$18.88 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants' counsel opined that only board of review comparable #1 was an acceptable comparable. Counsel also critiqued the board of review comparables #2 and #3 for size and garage amenity. Counsel also noted that board of review comparable #4 was a duplicate of board of review comparable #2. Based on the evidence presented, the appellants' counsel argued that the subject was overassessed and a reduction as requested by the appellants was warranted.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains fifteen comparables submitted by the parties to support their respective positions. The Board finds the best evidence of assessment equity to be the appellants' comparables and board of review comparable #1 which are more similar to the subject in location, design, age, dwelling size, and most features. These comparables have improvement

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<sup>1</sup> The Board finds comparable #4 to be the same property as comparable #2.

assessments ranging from \$11,307 to \$23,735 or from \$7.19 to \$16.23 per square foot of living area. However, the Board gives most weight to the appellants' comparables #3, #4, #7, #8, and #11 which are identical to the subject in dwelling size and similar to the subject in many features. The comparables given most weight have improvement assessments ranging from \$15,497 to \$19,675 or from \$10.13 to \$12.86 per square foot of living area. The subject's improvement assessment of \$21,466 or \$14.03 per square foot of living falls above the range established by the comparables given most weight in this record and is excessive. The Board gives less weight to board of review comparables #2 and #3 due to differences in dwelling size or garage amenity when compared to the subject. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is warranted.

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: \_\_\_\_\_

October 15, 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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