



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

APPELLANT: Palaciodecristal, LLC
DOCKET NO.: 20-49612.001-R-1
PARCEL NO.: 17-06-225-027-0000

The parties of record before the Property Tax Appeal Board are Palaciodecristal, LLC, the appellant(s), by attorney Dora Cornelio, of Schmidt Salzman & Moran, 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: \$19,492
IMPR.: \$69,001
TOTAL: \$88,493

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 consists of a three-story multi-family dwelling of masonry construction with 4,652 square feet of living area. The dwelling is 124 years old. Features of the home include a full basement. The property's site is 4,284 square feet located in West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed a direct appeal under the Property Tax Code (35 ILCS 200/16-185). The appellant indicated that the subject (property index number 7-06-225-027-0000) was not owner occupied. After the filing of the initial direct appeal the appellant was notified by the Property Tax Appeal Board that the appellant failed to supply a Property Tax Appeal Board or Board of Review decision for the parcel on appeal. The appellant was informed by this Board in a letter dated March 28, 2024, that failure to respond with 30 days from the date of that letter and fully comply

with the Board's request shall result in dismissal of the appeal. (86 Ill.Admin.Code § 1910.30(k) and 1910.69(a)).

In their direct appeal the appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on five equity comparable properties with varying degrees of similarities to the subject. The comparable properties have improvement assessments that range from \$10.57 to \$15.15 per square foot of living area. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$73,827. Appellant submitted a 2019 PTAB decision lowering the total assessment for a property (PIN 16-01-400-044-1003) other than the subject.¹

The board of review submitted its "Board of Review Notes on Appeal" where it provided information on a building other than the subject². The subject has a total assessment for the lien year of this appeal of \$88,493.

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).

As a preliminary matter the Board will address the appellant's failure to comply with the rules of the Illinois Property Tax Appeal Board (PTAB) which states as follows:

All information required to fully complete the petition shall be furnished by the contesting party at the time the petition is filed. Incomplete petitions and/or a letter shall be returned with an explanation of the reasons for the rejection. The contesting party must resubmit the corrected petition within 30 days after the date of the return of the petition. If the returned petition is not resubmitted within the 30-day period, the appeal will be dismissed from consideration by the Board. **86 Ill.Admin.Code § 1910.30(k)**. And,

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Section 1910.30 shall result in the default of that party. Any party found to be in default pursuant to this Section shall forfeit any right to request, have or participate in any hearing and shall not receive further notice of the proceedings, decisions or rulings of the appeal from the Property Tax Appeal Board. **86 Ill.Admin.Code § 1910.16(a)**.

¹ This evidence was not considered by the Board in its analysis of the appeal for this subject property.

² BOR notes on appeal indicate that "Subject pin on PTAB form is acting as a placeholder for pin #17-06-225-027 (two 2-11 classes). Direct appeal/rollover.

As clearly outlined in the statute, a failure to comply with the rules of the Illinois Property Tax Appeal Board (PTAB) can result in an incomplete or dismissed petition. The specific consequences depend on which rule was violated and what action is taken to correct the issue. Here the appellant violated both.

The Board finds that the appellant filed an incomplete petition for a direct appeal from a decision of the Property Tax Appeal Board when failing to provide a copy of that decision in the initial filings of this appeal in violation of **§ 1910.30(k)**. The appellant was notified of the incomplete petition by the Property Tax Appeal Board in a letter dated March 28, 2024, which requested the Board's decision and notified the appellant that the required documentation was to be submitted within 30 days of the date of the letter. Appellant failed to submit a PTAB decision for the subject property which would serve as the basis of the direct appeal.

The board further finds that the appellant's failure to comply fully with all rules and/or specific requests of the Property Tax Appeal Board was violation of **§ 1910.16(a)**. The Board finds that it has the authority to dismiss an appeal if a party fails to comply with its rules or orders. The Board hereby dismisses the appellant's petition for a direct appeal for the subject with PIN 17-06-225-027-0000 for the lien year of 2020.

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 21, 2025



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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