



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

APPELLANT: Jorge Correa
DOCKET NO.: 21-26206.001-R-1
PARCEL NO.: 29-23-101-014-0000

The parties of record before the Property Tax Appeal Board are Jorge Correa, the appellant, by attorney Noah J. Schmidt, 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: \$3,645
IMPR.: \$7,098
TOTAL: \$10,743

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 2021 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 1,384 square feet of living area. The home is approximately 61 years old. Features of the home include a full basement with finished area,¹ 1.5 bathrooms, central air conditioning, and a 2.5-car garage. The property has an 8,100 square foot site and is located in South Holland, Thornton Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked contention of law and lack of assessment equity concerning the improvement as the basis of the appeal. However, the counsel's brief is the same as the inequity argument, uniformity of assessment. In support of this argument, the appellant

¹ The board of review disclosed the subject has a full basement with finished area and an additional half bathroom which were unrefuted by the appellant.

submitted information on five comparables² that have the same assessment neighborhood code as the subject. The comparables consist of class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,272 to 1,406 square feet of living area. The comparables are approximately 59 to 83 years old. According to the property characteristic printouts, comparables #1, #2, #4 and #5 each have a full or partial basement, two of which have finished area. No data was provided regarding the foundation type for comparable #3. Each comparable has 1 or 2 bathrooms and either a 1.5-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$701 to \$3,154 or from \$0.50 to \$2.34 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$2,048 or \$1.48 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 \$10,743. The subject property has an improvement assessment of \$7,098 or \$5.13 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject, and three of the comparables are also located within the same block and the same street as the subject. The comparables consist of class 2-03 dwellings of masonry exterior construction ranging in size from 1,260 to 1,448 square feet of living area. The comparables are 59 to 62 years old. Each comparable has a full basement with finished area, 1.5 or 2 bathrooms, central air conditioning, and either a 2-car or a 2.5-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from \$8,195 to \$9,820 or from \$6.10 to \$7.79 per square foot of living area. The board of review commented the "...comparables are very close to the subject in age, construction, BSF and proximity (furthest is about ¼ mile)." Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables which differ from the subject in age, lack of central air conditioning amenity and/or the appellant did not disclose information regarding the

² The appellant provided property characteristic printouts on comparables #1, #2, #4 and #5 which have been used to supplement the data of the comparables within the Section V grid analysis. A property characteristic printout was provided for a comparable that was excluded from the Section V grid analysis; and therefore, will be given no further consideration in the Board's analysis.

foundation type, which is needed for the Board to conduct a meaningful comparative analysis of the subject in relation to the comparables.

The Board finds the best evidence of assessment equity to be the board of review comparables that are similar to the subject in location, design, age, dwelling size, foundation type and most features. These four comparables have improvement assessments ranging from \$8,195 to \$9,820 or from \$6.10 to \$7.79 per square foot of living area. The subject's improvement assessment of \$7,098 or \$5.13 per square foot of living area falls below the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from the subject, 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: June 17, 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

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