FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Luis Gomez
DOCKET NO.: 21-26598.001-R-1
PARCEL NO.: 30-17-126-011-0000

The parties of record before the Property Tax Appeal Board are Luis Gomez, the appellant(s), by attorney Salvador Lopez, of Robson & Lopez LLC 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 ***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:	$1,680
IMPR.:	$2,520
TOTAL:	$4,200

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 4,480 square foot parcel of land improved with a 97-year-old, one-story, frame, single-family dwelling containing 980 square feet of building area. The property is located in Calumet City, Thornton Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and inequity. In support of the market value argument, the appellant submitted the settlement statement that disclosed the subject was purchased on June 30, 2020, for $20,000. The appellant also submitted Multiple Listing Service (MLS) information sheet. The appellant provided information in Section IV of the petition that the subject was not transferred between related parties; was advertised on the open market for 16 days; was sold with assistance of a realtor; and was not sold due to a foreclosure. The petition discloses the subject is an owner-occupied residence.

In support of the equity argument, the appellant submitted four comparables. These comparables are described as one-story, frame, single-family dwellings. They range in size from 706 to 897 square feet of building area and have improvement assessments from $.26 to $1.96 per square foot of building area.

This property was also the subject of an appeal with the Property Tax Appeal Board for the 2020 tax year under Docket Numbers 2020-33914.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $4,200 based on a stipulation. The appellant submitted the same sales evidence in this appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of $6,405 which reflects a market value of $64,050 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four comparables with sales information on one. These comparables are described as one-story, single-family dwellings. They range: in age from 94 to 96 years; in size from 924 to 980 square feet of building area; and in improvement assessment from $5.07 to $6.11 per square foot of building area. Comparable #1 sold in February 2021 for $80,000 or $81.63 per square foot of building area.

A hearing was held on June 10, 2026. At this hearing, the appellant appeared and testified that he purchased his property in June 2020 or 2021. Mr. Gomez testified that he was working with a real estate agent who told him about the property. He stated that the seller used their own real estate agent. Mr. Gomez testified that he made an offer on the property but had to increase his offer when he found that there were multiple offers. He answered questions in regard to the settlement statement. Mr. Gomez testified that he has been living in the home as his primary residence since its purchase. The board of review rested on the evidence previously submitted.

Conclusion of Law

The appellant contends overvaluation and inequity. However, the subject had a previous decision. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

> If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2020 tax year. The appellant submitted the same recent sale evidence in that appeal. The *2020* and *2021* assessment years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The appellant testified that he has resided in the residence since its purchase. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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: ____________ ____________

C E R T I F I C A T I O N

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: July 21, 2026

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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