FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Georgina Diaz JKL Homes LLC
DOCKET NO.: 21-26882.001-R-1
PARCEL NO.: 30-20-400-040-0000

The parties of record before the Property Tax Appeal Board are Georgina Diaz JKL Homes LLC, the appellant, 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:	$1,875
IMPR.:	$5,211
TOTAL:	$7,086

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 is improved with a 1.5-story dwelling of masonry exterior construction containing 965 square feet of living area. The dwelling was constructed in 1950 and is approximately 71 years old. Features of the property include a full basement with a recreation room, 1 bathroom, and a detached 2-car garage. The property has a 5,000 square foot site located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables consisting of class 2-02 properties improved with 1.5 to 1.9-story dwellings of masonry or frame and masonry exterior construction that range in size from 909 to 999 square feet of living area. The homes were built from 1950 to 1953. Each home has a full basement with one having finished area, 1 or 1½ bathrooms, and a 1-car, 1½-car or 2-car garage. One comparable has central air conditioning. These properties have the same assessment neighborhood code as the subject and are located from .06 to .49 of a mile from the subject property. Their improvement assessments range from $4,310 to $5,422 or from $4.74 to $5.49 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $5,114.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $8,470. The subject property has an improvement assessment of $6,595 or $6.83 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-02 properties improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 732 to 749 square feet of living area. The homes are 70 or 72 years old. Each property has a full basement with two having finished area, 1 or 1½ bathrooms, and a 1-car, 1½-car or 2-car garage. Two comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject and are located in the same block as the subject property. Their improvement assessments range from $5,085 to $7,780 or from $6.86 to $10.39 per square foot of living area.

In rebuttal the appellant's counsel contends the board of review properties are not comparable due to differences from the subject dwelling in size and/or style.

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

The Board finds the best evidence of assessment equity to be the comparables submitted by the appellant that are more similar to the subject in dwelling size than are the comparables provided by the board of review. Seven of the appellant's comparables have unfinished basements unlike the subject, and four comparables have smaller garages than the subject, indicating these properties would require upward adjustments to make them more equivalent to the subject for these differences. Conversely, one of the appellant's comparables has central air conditioning and five comparables have an additional ½ bathroom, suggesting downward adjustments to these comparables would be appropriate. Nevertheless, the appellant's comparables have improvement assessments that range from $4,310 to $5,422 or from $4.74 to $5.49 per square foot of living area. The subject's improvement assessment of $6,595 or $6.83 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: ____________ ____________

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: 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

AGENCY

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