



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

APPELLANT: Georgina Diaz/JKL Homes LLC  
DOCKET NO.: 21-26892.001-R-1  
PARCEL NO.: 30-07-412-021-0000

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 **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:** \$1,750  
**IMPR.:** \$5,977  
**TOTAL:** \$7,727

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 one-story dwelling of masonry exterior construction that contains 1,156 square feet of living area. The dwelling was built in 1963 and is approximately 58 years old. Features of the property include a full unfinished basement, one 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 2-03 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 twelve equity comparables composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,104 to 1,207 square feet of living area. The homes were built from 1959 to 1966. Each property has a full basement with three having finished area,

1 or 1½ bathrooms, and a 2-car detached garage. Five comparables have central air conditioning. These properties have the same assessment neighborhood code as the subject property and are located from approximately .14 to .39 of a mile from the subject property. The comparables have improvement assessments ranging from \$4,784 to \$5,960 or from \$4.00 to \$4.95 per square foot of living area. The appellant requested the subject's improvement be reduced to \$5,523.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment of \$7,727. The appellant requested the subject improvement assessment be reduced to \$5,523 resulting in a total assessment of \$7,273.

The board of review submitted its "Board of Review Notes on Appeal" misreporting the total assessment for the subject as \$9,003. Based on the copy of the final decision submitted by the appellant, the subject property has a total assessment of \$7,727 and an improvement assessment of \$5,977 or \$5.17 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 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,041 to 1,141 square feet of living area. The dwellings range in age from 55 to 64 years old. Each property has a full basement with one having finished area, one bathroom, and a 2-car or 2.5-car garage. Two comparables have central air conditioning. The comparables have the same assessment neighborhood code as the subject and are located in the same block or ¼ of a mile from the subject property. Their improvement assessments range from \$6,031 to \$7,569 or from \$5.79 to \$6.63 per square foot of living area.

In rebuttal the appellant's counsel asserted board of review comparable #1 was not comparable due to its larger garage relative to the subject property. The appellant's counsel also contends board of review comparables #2 and #4 are not comparable due to being 9% and 6% smaller than the subject dwelling, respectively. Counsel further asserted board of review comparable #3 was an acceptable comparable and the only equity comparable with a building price per square foot higher than the subject.

### **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 information on sixteen comparables with the same neighborhood code and classification code as the subject property to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #3, #4, #7, #8 and #11 as well as board of review comparables #1 and #2 as these properties have finished basement area and/or central air conditioning, features the subject property does not have. The Board finds the best evidence of

assessment equity to be appellant's comparables #5, #6, #9, #10 and #12 along with board of review comparables #3 and #4. These comparables range in size from 1,078 to 1,206 square feet of living area and have similar features as the subject property. These comparables have improvement assessments that range from \$5,408 to \$7,115 or from \$4.75 to \$6.54 per square foot of living area. The subject's improvement assessment of \$5,977 or \$5.17 per square foot of living area falls within the range established by the best comparables in this record. Based on this record 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

AGENCY

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