



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

APPELLANT: Elsa Gonzalez
DOCKET NO.: 21-29912.001-R-1
PARCEL NO.: 13-25-230-015-0000

The parties of record before the Property Tax Appeal Board are Elsa Gonzalez, the appellant, by Mary Kate Gorman, Attorney at Law in Tinley Park; 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: \$15,625
IMPR.: \$17,775
TOTAL: \$33,400

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 1.5-story dwelling of frame exterior construction with 990 square feet of living area. The home is approximately 113 years old. Features include a full basement and a 2-car garage. The parcel has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that are located within the same neighborhood code as the subject property and 0.2 to 0.5 of mile from the subject. The comparables have parcels with either 3,000 or 3,275 square feet of land area. The comparables are each improved with 1-story or 1.5-story dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 1,188 to 1,310 square feet of living area. The homes range in age from 119 to 150 years old. Each comparable has a full basement and a 2-car garage.

The properties sold from September 2019 to May 2020 for prices ranging from \$321,500 to \$342,500 or from \$261.45 to \$270.62 per square foot of living area, land included.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$33,400. The requested assessment would reflect a total market value of \$334,000 or \$337.37 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,000. The subject's assessment reflects a market value of \$380,000 or \$383.84 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located in the same neighborhood code as the subject as well as being on the same block and street as the subject. The Board finds equity data was provided for each comparable, which is not responsive to the appellant's overvaluation argument and will not be considered in this decision. Further, comparable #4 was reportedly sold for \$1 in November 2019. Without further explanation this sale will not be further described, as a \$1 sale price is unlikely to be indicative of the subject's estimated market value and calls into question the arm's length nature of this sale. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). Based on this record, the Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains three comparable sales submitted by the appellant for the Board's consideration. The three comparables are substantially larger homes than the subject but are relatively similar to the subject in location, lot size, class, age, and other features. The properties sold for prices ranging from \$321,500 to \$342,500 or from \$261.45 to \$270.62 per square foot of living area, land included. The subject's assessment reflects a market value of \$380,000 or \$383.84 per square foot of gross building area, land included, which falls above the comparable sales in this record and is excessive when considering the subject's smaller dwelling size when compared to the appellant's comparables. Based on the market value evidence in this record and after considering adjustments to the appellant's comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation, commensurate with the appellant's request, 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: _____

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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