



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

APPELLANT: Leonardo Arroyo  
DOCKET NO.: 21-30408.001-R-1  
PARCEL NO.: 16-13-412-019-0000

The parties of record before the Property Tax Appeal Board are Leonardo Arroyo, the appellant, by Dora Cornelio, attorney-at-law 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:** \$6,562  
**IMPR.:** \$19,437  
**TOTAL:** \$25,999

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 two-story multi-family building of masonry exterior construction that contains 2,338 square feet of building area. The building is approximately 113 years old. Features of the property include a full unfinished basement and two bathrooms.<sup>1</sup> The property has a 3,125 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity

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<sup>1</sup> The board of review described the subject as being 113 years old with a full unfinished basement, which was not refuted by the appellant in rebuttal.

comparables.<sup>2</sup> The appellant's comparables are composed of class 2-11 properties improved with two-story multi-family buildings of frame or masonry exterior construction that range in size from 2,136 to 2,451 square feet of building area. The buildings range in age from 123 to 138 years old. One comparable has a full basement finished with an apartment and four comparables have no basement. Each property has two of three bathrooms. Four comparables have either a 1.5-car or a 3.5-car garage. The comparables have the same assessment neighborhood code as the subject. Their improvement assessments range from \$4,885 to \$7,979 or from \$2.16 to \$3.26 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$6,826.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,999. The subject property has an improvement assessment of \$19,437 or \$8.31 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction that range in size from 2,100 to 2,240 square feet of building area. The buildings range in age from 118 to 129 years old. Each property has a full unfinished basement, two bathrooms, and a 1-car, 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject property and are located approximately ¼ of a mile from the subject property. These properties have improvement assessments ranging from \$29,993 to \$42,437 or from \$14.28 to \$18.95 per square foot of building area.

### **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 nine comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board finds the best evidence of assessment equity to be the board of review comparables which are more similar to the subject property in type of foundation and/or basement finish than are the comparables submitted by the appellant. The board of review comparables have similar features as the subject property with the exception each has a garage, unlike the subject property, necessitating downward adjustments to make them more equivalent to the subject. The board of review comparables have improvement assessments that range from \$29,993 to \$42,437 or from \$14.28 to \$18.95 per square foot of building area. The subject's improvement assessment of \$19,437 or \$8.31 per square foot of building area falls below the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments

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<sup>2</sup> The appellant submitted copies of property characteristic sheets from the Cook County Assessor's Office for the comparables from which descriptive information was verified, added or corrected by this Board.

to make the best comparables more equivalent to the subject property, 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: \_\_\_\_\_

May 20, 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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