



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

APPELLANT: Jose Borges  
DOCKET NO.: 21-30592.001-R-1  
PARCEL NO.: 16-01-204-026-0000

The parties of record before the Property Tax Appeal Board are Jose Borges, the appellant, by attorney Noah J. Schmidt, 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:** \$13,608  
**IMPR.:** \$38,766  
**TOTAL:** \$52,374

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 3-story, multi-unit apartment building of masonry construction with 3,144 square feet of gross building area which is approximately 118 years old. The subject features 3 full bathrooms, a full unfinished basement, and a 2-car garage. The property has a 3,024 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property<sup>1</sup> under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity in assessment with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story and 3-story, multi-unit, class 2-11 apartment buildings of

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<sup>1</sup> Apartment building with 2 to 6 units, any age.

masonry, frame, or frame and masonry construction ranging in size from 2,876 to 3,343 square feet of gross building area and ranging in age from 113 to 137 years old. Three comparables each have a full unfinished basement and each comparable has from a 1.5-car to a 4-car garage. The comparables have improvement assessments ranging from \$17,507 to \$28,125 or from \$5.40 to \$8.44 per square foot of gross building area. The appellant also submitted property information sheets for each comparable property extracted from the Cook County Assessor's database. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$23,422 or \$7.45 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,374. The subject has an improvement assessment of \$38,766 or \$12.33 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within ¼ of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 2-story and 3-story, multi-unit, class 2-11 apartment buildings of masonry construction ranging in size from 3,090 to 3,274 square feet of gross building area and ranging in age from 118 to 133 years old. Three comparables have a full basement, one finished with formal recreation room; one comparable has central air conditioning; and two comparables each feature a 2-car garage. The comparables have improvement assessments ranging from \$38,825 to \$49,600 or from \$12.42 to \$15.15 per square foot of gross building area.

### **Conclusion of Law**

The taxpayer 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 a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1 and #4, along with board of review comparable #3 due to each of these comparables lacking a basement which is a feature of the subject building. The Board also gave reduced weight to appellant's comparable #1 and board of review comparable #4 as these two comparables appear to be outliers representing extreme low end and high end of the range of values, respectively, when considering all comparables in this record.

The Board finds the best evidence of equity in assessment to be appellant's comparables #2, #3, and #5, along with board of review comparables #1 and #2, each of which have full unfinished basements like the subject and are also reasonably similar to the subject in location, gross building area, age, and class. However, board of review comparables #1 and #2 each lack a garage which is a feature of the subject property, suggesting that upward adjustments are necessary to these comparables in order to make them more equivalent to the subject. The best comparables in the record have improvement assessments ranging from \$20,661 to \$46,915 or

from \$7.05 to \$15.00 per square foot of gross building area. The subject's improvement assessment of \$38,766 or \$12.33 per square foot of gross building area falls within the range established by the best comparables in this record both on a per square foot of gross building area basis and in terms of overall improvement assessment.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not establish by clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement 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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