



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

APPELLANT: Amparo Nunez
DOCKET NO.: 21-31001.001-R-1
PARCEL NO.: 16-14-412-019-0000

The parties of record before the Property Tax Appeal Board are Amparo Nunez, the appellant, by attorney George J. Relias, of Relias Law Group, 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: \$5,851
IMPR.: \$15,148
TOTAL: \$20,999

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 consists of a 2-story dwelling of frame and masonry exterior construction with 1,708 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a basement with finished area, 2½ bathrooms, central air conditioning and a 1-car garage. The property has a 2,490 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and assessment inequity. The subject's land assessment was not challenged.

In support of these arguments, the appellant submitted a grid analysis, Multiple Listing Service (MLS) sheets and printouts from the Cook County Assessor's website with information on three

comparables located in the same neighborhood code as the subject property. The comparables have sites with 1,579 or 1,783 square feet of land area and are improved with 3-story¹ class 2-07 dwellings of frame and masonry exterior construction with 1,674 or 1,746 square feet of living area. The dwellings are 26 or 28 years old which lack a basement foundation. Each comparable has either 1½ or 2½ bathrooms and a 1-car garage. One dwelling has central air conditioning and one property has a fireplace. The comparables sold from January to December 2019 for prices ranging from \$172,000 to \$188,000 or from \$102.75 to \$107.67 per square foot of living area, land included. The comparables have improvement assessments ranging from \$8,810 to \$10,289 or from \$5.05 to \$5.89 per square foot of living area.

The appellant also submitted a brief contending the subject's 2021 assessment is excessive "because it does not take into account the downturn in the market" without further documentation or explanation.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$18,019. The requested assessment reflects a total market value of \$180,190 or \$105.50 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The request would lower the subject's improvement assessment to \$12,167 or \$7.12 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,999. The subject's assessment reflects a market value of \$209,990 or \$122.94 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$15,148 or \$8.87 per square foot of living area.

In support of its contention of the correct assessment on both market value and equity grounds, the board of review submitted information on four comparables none of which are located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 2,236 to 5,394 square feet of land area and are improved with 2-story or 3-story class 2-07 dwellings of frame exterior construction ranging in size from 1,238 to 1,680 square feet of living area. The dwellings range in age from 24 to 29 years old. Each comparable has an unfinished basement, 1½ or 2 bathrooms and a 1-car or a 2-car garage. Two dwellings have central air conditioning. The comparables sold from August 2019 to October 2021 for prices ranging from \$190,000 to \$400,000 or from \$130.95 to \$252.53 per square foot of living area, land included. The comparables have improvement assessments ranging from \$14,875 to \$23,304 or from \$8.85 to \$14.71 per square foot of living area.

The board of review's Notes included comments asserting a limited number of comparables similar to the subject in age and dwelling size, as a result, the search for comparable properties was expanded.

¹ The MLS sheets submitted by the appellant disclose each of the comparable properties to be 3-story in design and report 1½ bathrooms for comparable #1 and 2½ bathrooms for comparable #2.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends, in part, 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). 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 seven comparable sales for the Board's consideration. The Board finds the appellant's three comparables are located more proximate to the subject, however, these properties sold more than 12 months prior to the January 1, 2021 assessment date and differ from the subject in age, story height, bathroom count and basement amenity. Furthermore, the board of review's comparable sales are located less proximate to the subject but three of these properties sold less than 12 months after the assessment date at issue and present varying degrees of similarity to the subject in dwelling size and other features.

Nevertheless, these seven comparables sold from January 2019 to October 2021 for prices ranging from \$172,000 to \$400,000 or from \$102.75 to \$252.53 per square foot of living area, including land. Excluding the two comparable sales with the lowest and highest sale prices, appellant comparable #1 and board of review comparable #4, results in a narrower range of sale prices from \$185,000 to \$245,000 or from \$105.96 to \$197.90 per square foot of living area, land included. The subject's assessment reflects a market value of \$209,990 or \$122.94 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record with the narrowest range of sale prices. After considering adjustments to the best sale comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The appellant also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The parties submitted the same seven comparables in support of the inequity argument for the Board's consideration. The Board gives less weight to board of review comparables #2 and #3 which are less similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #4 which are more similar to the subject in dwelling size.

However, each of these best comparables are older in age relative to the subject and present varying degrees of similarity to the subject in story height, foundation type, bathroom count and central air conditioning, suggesting adjustments are needed to make these best comparables more equivalent to the subject. These comparables have improvement assessments that range from \$8,810 to \$23,304 or from \$5.05 to \$14.71 per square foot of living area. The subject's improvement assessment of \$15,148 or \$8.87 per square foot of living area falls within the range established by the best equity comparables in the record. Therefore, after considering adjustments to the best equity comparables for differences with the subject, the Board finds the subject's assessment is supported and no reduction, based on lack of uniformity, is warranted.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Amparo Nunez, by attorney:
George J. Relias
Relias Law Group, Ltd.
141 W Jackson Blvd
Suite 2730
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602