



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

APPELLANT: Juan Vela  
DOCKET NO.: 21-31091.001-R-1  
PARCEL NO.: 16-02-222-001-0000

The parties of record before the Property Tax Appeal Board are Juan Vela, 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:** \$5,952  
**IMPR.:** \$71,849  
**TOTAL:** \$77,801

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 one parcel improved with multiple improvements.<sup>1</sup> Improvement #1 is a 2-story multi-family building of masonry exterior construction with 2,304 square feet of building area. The building is approximately 123 years old and features an unfinished basement. Improvement #2 is a mixed-use building with 9,540 square feet of building area. The subject's two improvements have a combined 11,844 square feet of gross building area. The property has an approximately 4,960 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject buildings are classified as class 2-11 and 2-12 properties under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The Board finds the best description of the subject site was found in the board of review's Notes on Appeal which depicts the subject property to have two improvements. In rebuttal, the appellant objected to this description of the subject submitted by the board of review, arguing it is hearsay evidence. However, the Board further finds the appellant failed to submit any documentation to counter this assertion by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located from 0.46 to 0.95 of a mile from the subject and where one comparable is also located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 3,000 to 4,132 square feet of land area and are improved with 2-story multi-family buildings of masonry or stucco exterior construction ranging in size from 2,148 to 2,456 square feet of building area. The buildings were constructed from 1895 to 1908. Each comparable has a basement, one of which is finished with a recreation room. The properties sold from February to September 2021 for prices ranging from \$225,000 to \$470,000 or from \$92.98 to \$208.33 per square foot of building area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$41,161.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,801. The subject's assessment reflects a market value of \$778,010 or \$65.69<sup>2</sup> per square foot of gross building 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 comparable sales located in the same assessment neighborhood code, on the same block or within ¼ of a mile from the subject property. The comparables have sites with 3,100 or 4,450 square feet of land area and are improved with 2-story class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,024 to 2,768 square feet of building area that are 118 or 123 years old. Each comparable has a basement, one of which is finished with a recreation room. Each property has a 2-car garage. The comparables sold from February 2020 to August 2021 for prices ranging from \$450,000 to \$525,000 or from \$187.86 to \$259.39 per square foot of building area, land included.

The board of review Notes on Appeal describe the subject as having two improvements including a class 2-11 multi-family building with 2,304 square feet of building area and a class 2-12 mixed-use building with 9,540 square feet of building area. The board of review asserted that the appellant's appeal involves only the 2-11 building, however, the subject's total assessment includes land and both buildings.<sup>3</sup> Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant objected to the board of review's description of the subject improvements contending they are "hearsay not supported by evidence." The appellant also contended none of the board of review properties are comparable to the subject due to differences in building size and/or presence of a garage. The appellant asserted each of the board of review's comparables supports a reduction in the subject's assessment based on sale price per square foot. The appellant also submitted two rebuttal grids, one grid with both parties' comparables and one grid containing the appellant's suggested best comparable sales.

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<sup>2</sup> When using the total building area of 11,844 square feet.

<sup>3</sup> The board of review Notes disclosed an "AV for the 2-11 at \$40,421." Although, no other supporting documentation or additional detail was submitted.

### **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 proven 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.

As an initial matter, the Board finds the subject property has two improvements located on one parcel. While the appellant disputes this description of the subject as hearsay, the appellant did not submit any evidence to counter this description of the subject property. As a result, the Board finds the subject property includes two improvements. Given the subject has two improvements on a single parcel, the Board further finds the appellant has erroneously assumed that one of the subject's two improvements can be sold independent the other improvement on the subject site. The appellant's grid analysis implies the entire site is sold with only the 2-11 improvement. Furthermore, the subject's land, improvement and total assessments are inclusive of both of the subject improvements.

The parties submitted ten comparable sales for the Board's consideration, none of which are properties with two improvements like the subject. These comparables present varying degrees of similarity to the subject in location, age, gross building area and other features and sold from February 2020 to September 2021 for prices ranging from \$225,000 to \$525,000 or from \$92.98 to \$259.39 per square foot of building area, including land. The subject's total assessment reflects a market value of \$778,020 or \$65.69 per square foot, based on 11,844 square feet of gross building area, including land, which falls above the range of the comparable sales in this record on an overall market value basis and below the range on a price per square foot basis, land included. The subject's higher overall market value appears justified given the building area of the two improvements. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds no reduction in the subject's assessment is warranted, based on overvaluation.

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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