



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

APPELLANT: Leticia Herrera  
DOCKET NO.: 21-31925.001-R-1  
PARCEL NO.: 17-07-218-027-0000

The parties of record before the Property Tax Appeal Board are Leticia Herrera, the appellant(s); 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:** \$13,680  
**IMPR.:** \$43,370  
**TOTAL:** \$57,050

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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 129-year-old, two-story, dwelling of frame and masonry construction. Features of the home include 2.1 bathrooms, air conditioning, and a two-car garage. The property has a 3,036 square foot site and is located in Chicago, West Chicago Township, Cook County. The property is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends a contention of law, assessment inequity, and overvaluation as the bases of the appeal. In support of its overvaluation argument, appellant submitted an appraisal estimating the subject property had a market value of \$570,500 as of December 4, 2020, which is the date of inspection. The appraisal report indicates the subject property had been converted from a mixed-use building over twenty years ago and has only one bedroom. The appraiser used the sales comparison approach utilizing five comparable properties with one property a listing. In addition, the appraisal report states the subject's ascertained market value is much less than the

predominant sales price due to the subject property having only one bedroom and being located adjacent to a large steel manufacturing corporation on a commercial/industrial street.

In support of its assessment inequity argument, appellant submitted information on four suggested equity comparables. They were each improved with either a two-story or a three-story, mixed-use dwelling, of either frame, masonry, or frame and masonry construction. They ranged: in size between 1,352 and 2,940 square feet of living area; in age between 25 and 128 years old; and in improvement assessment between \$17.65 and \$29.40 per square feet of living area. The comparable properties had either 2 or 3 bathrooms, between 3 and 6 bedrooms, and one of them had a 2-car garage. All of the comparables were located on the same block as the subject property. Appellant also included a copy of the board of review's July 25, 2022, written decision reflecting a final assessment for the subject property of \$81,990, as well as a copy of the Property Tax Appeal Board's Final Administrative Decision for the 2018 tax year. Based on this evidence, appellant requested a reduction in the subject's assessment to \$45,000.

In addition, on its appeal form, appellant wrote, "Rollover." The petition disclosed that the subject was an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,990. The subject's assessment reflects a market value of \$68,310, or \$22.50 per square foot of living area, including land, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparable properties. The comparable properties were improved with a two-story dwelling of either masonry or frame and masonry construction with living square foot area between 2,360 and 2,936. Two of the comparables were located in the subarea of the subject property and the other two comparables were located within a quarter of a mile from the subject property. All of the comparables had a two-car garage and air conditioning. They had between 2 and 4 bathrooms and either 3 or 4 bedrooms.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Board for the previous tax year should be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. When a contention of law is raised, the burden of proof is a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on that basis.

The Board finds that the assessment as established by the Board for the previous tax year should not be carried forward to the instant tax year as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's-length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185. The Board finds the instant appeal to be the first year of the three-year assessment period. A Final Administrative Decision of the Illinois Property Tax Appeal Board for the year 2020, 2019, and/or 2018, was in a different assessment period than the instant appeal. The general assessment period for the current appeal is 2021, 2022, and 2023. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's assessment should be carried forward, pursuant to section 16-185 of the Property Tax Code.

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). The Board finds appellant *did meet* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of market value to be *the appraisal submitted by appellant*. Appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal to be persuasive because the appraisal discloses that the appraiser inspected the subject, reviewed the property's history, described the unique characteristics of the subject and used as similar as could be found properties in the sales comparison approach while providing adjustments that were necessary. The subject's assessment of \$81,990 reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$570,500 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)). The Board finds the subject property to now be fairly and equitably assessed.

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 16, 2023



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

Leticia Herrera  
1948 W. Grand Ave.  
Chicago, IL 60622

COUNTY

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