



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

APPELLANT: Javier Diaz
DOCKET NO.: 21-33461.001-R-1
PARCEL NO.: 17-07-207-005-0000

The parties of record before the Property Tax Appeal Board are Javier Diaz, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; 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: \$17,424
IMPR.: \$60,076
TOTAL: \$77,500

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 masonry exterior construction with 2,184 square feet of living area. The dwelling is approximately 26 years old. Features of the home include an unfinished basement,¹ central air conditioning, a fireplace, and a 2-car garage. The property has a 2,904 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity regarding the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$775,000 as of January 1, 2021.

¹ The Board finds the best evidence of basement finish is found in the appellant's appraisal, where the appraiser inspected the interior and exterior of the subject property in September 2022.

The appraisal was prepared by Charles Walsh, a certified residential real estate appraiser, for ad valorem tax purposes.

Under the sales comparison approach, the appraiser selected three comparables sales located within 0.14 of a mile from the subject. The parcels range in size from 1,540 to 2,976 square feet of land area and are improved with 2-story homes ranging in size from 1,840 to 2,345 square feet of living area. The dwellings range in age from 15 to 25 years old. Each comparable has a basement, two of which have finished area, central air conditioning, and a 2-car garage. Two comparable each have one or two fireplaces. The comparables sold from January to November 2020 for prices ranging from \$715,000 to \$837,500 or from \$304.90 to \$455.16 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$691,589 to \$807,540. The appraiser concluded a value for the subject of \$775,000 as of January 1, 2021.

The appellant also submitted information on eight equity comparables located within the same assessment neighborhood code as the subject, five of which are 0.25 of a mile from the subject. The comparables are improved with 2-story or 3-story, class 2-78 homes of masonry exterior construction ranging in size from 2,180 to 2,248 square feet of living area. The dwellings range in age from 19 to 25 years old. Seven comparable each have a basement and one comparable has a crawl space foundation. The appellant did not disclose whether any of the comparables have finished basement area. Seven comparables have central air conditioning, six comparables each have a 2-car garage, and three comparables each have a fireplace. The comparables have improvement assessments ranging from \$43,920 to \$58,288 or from \$20.15 to \$25.93 per square foot of living area.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$61,425 which would reflect a market value of \$614,250 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$92,117. The subject's assessment reflects a market value of \$921,170 or \$421.78 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 \$74,693 or \$34.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject, one of which is 0.25 of a mile from the subject. The parcels range in size from 2,475 to 3,075 square feet of land area and are improved with 2-story or 3-story, class 2-78 homes of frame or masonry exterior construction ranging in size from 2,014 to 2,532 square feet of living area. The dwellings range in age from 7 to 15 years old. Each comparable has a basement with finished area, central air conditioning, and a 2-car garage. The comparables have improvement assessments ranging from \$86,150 to \$109,432 or from \$40.11 to \$46.78 per square foot of living area. The comparables sold from January to September 2021 for prices ranging from \$938,500 to \$1,360,000 or from \$465.99 to \$550.16 per square foot of living area, including

land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the appellant's appraisal should be given more weight than the unadjusted raw sales presented by the board of review. The appellant contended three of the board of review's comparables are less similar to the subject in dwelling size than the appellant's comparables and the board of review's comparables are superior to the subject in bathroom count, bedroom count, lot size, design, and/or age.

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 met this burden of proof and a reduction in the subject's assessment for overvaluation is warranted.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. The Board gave less weight to the board of review's comparables which are less similar to the subject in design, dwelling size, and/or age than the appraisal sales selected by the appraiser. The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser selected comparables that are similar to the subject in location, dwelling size, and features and made reasonable adjustments for differences from the subject. The subject's assessment reflects a market value of \$921,170 or \$421.78 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$775,000 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% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

The appellant also 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 no further reduction in the subject's assessment is warranted.

The record contains a total of twelve equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which differs from the subject in foundation type, and the appellant's comparables #2 through #8, for which there is no information on whether these properties have finished basement area. The Board gives less weight to the board of review's comparables #2 and #3, due to substantial differences from the subject in dwelling size and/or design.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #4, which are more similar to the subject in design, dwelling size, location, and some features, although these comparables are much newer homes than the subject and feature finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments of \$86,150 and \$99,558 or \$42.78 and \$46.78 per square foot of living area, respectively. The subject's improvement assessment of \$60,076 or \$27.51 per square foot of living area, as reduced herein, falls below the two best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no further reduction in the subject's assessment is 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

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

APPELLANT

Javier Diaz, by attorney:
Stephanie Park
Park & Longstreet, P.C.
1620 W Colonial Pkwy.
Inverness, IL 60067

COUNTY

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