FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maria Yaquilima
DOCKET NO.: 21-33569.001-R-1
PARCEL NO.: 16-02-101-013-0000

The parties of record before the Property Tax Appeal Board are Maria Yaquilima, the appellant(s), 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:	$3,571
IMPR.:	$9,756
TOTAL:	$13,327

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 2,976 square foot parcel of land improved with a 128-year-old, one-and-one-half-story, masonry, single-family dwelling, containing 1,176 square feet of living area. The property is located in Chicago, West Chicago Township, Cook County and is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends contention of law, overvaluation, and assessment inequity as the bases of the appeal. In support of its overvaluation argument, appellant submitted sales information on four comparable sales properties that sold between August of 2020 and October of 2021 for prices ranging between $121.21 to $175.55 per square foot of living area, including land. Each of the comparable sales was improved with a one-story dwelling of either frame and masonry or masonry construction. They ranged from 1,088 to 1,213 square feet of living area and from 97 to 130 years of age. The petition discloses the subject is an owner-occupied residence.

In support of its assessment inequity argument, appellant submitted information on eight suggested equity comparables. They were each improved with either a one-story or a one-and-one-half-story, single-family dwelling of masonry construction. They ranged: in size between 1,089 and 1,255 square feet of living area; in age between 63 and 118 years old; and in improvement assessment between $8.30 and $13.76 per square foot of living area. Appellant also included a copy of the board of review's written decision reflecting a final assessment for the subject property of $25,999. Based on this evidence, appellant requested a reduction in the subject's assessment to $13,327.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of $25,999, with an improvement assessment of $22,428, or $19.07 per square foot of living area. The subject's assessment reflects a market value of $259,990, or $221.08 per square foot of living area when applying the level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted four comparable properties. Each of the comparable properties were improved with either a one-story or a one-and-one-half-story, single-family dwelling, of either frame or masonry construction and ranged in size between 1,007 and 1,134 square feet of living area and in assessment between $20.48 and $27.95 per square foot of living area. They ranged in age between 16 and 126 years old. The of the board of review's comparables sold between February of 2019 and August of 2021 for prices ranging from $311.30 and $367.43 per square foot of living area, including land.

In rebuttal, appellant submitted a letter stating the board of review's comparables #2, #3, and #4 are superior to the subject property in age and/or amenities.

This matter was set to proceed to hearing. Prior to hearing, the parties submitted a written request to waive hearing and for this matter be written on the evidence previously submitted. The administrative law judge granted the parties' request.

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 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 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 appellant's sales comparables #1, #2, and #3. These properties sold in 2020 and 2021 for prices ranging between $121.21 to $151.13 per square foot of living area, including land. The best comparables were most similar to the subject property in age and/or living area square footage. Greater weight was given to the sales comparables with sales dates closest to the tax year at issue in the instant appeal. The subject's current assessment of $221.08 per square foot of living area, including land, reflects a market value above the market value established by the best comparables in this record. Based on this record, the Board finds appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is warranted. Since market value has been determined, the Board finds that the subject is now fairly and equitably assessed. See Central Nursing Realty, LLC v. Illinois Property Tax Appeal Board, 2020 IL App (1st) 180994, ¶¶ 34-36, thereby obviating the need to rule on the appellant's assessment inequity argument.

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:

C E R T I F I C A T I O N

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: September 16, 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

Maria Yaquilima, 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