



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

APPELLANT: Rosa and Froylan Garcia Trust
DOCKET NO.: 21-33844.001-R-1
PARCEL NO.: 17-20-424-022-0000

The parties of record before the Property Tax Appeal Board are Rosa and Froylan Garcia Trust, the appellant(s), by attorney Kevin Fanning, of Fanning Law, LLC in Schaumburg; 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: \$6,915
IMPR.: \$29,124
TOTAL: \$36,039

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 2022 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 is an owner-occupied, 138-year-old, two-story multifamily dwelling of masonry construction containing 2,112 square feet of living area. The property features a slab foundation and two full bathrooms. It is situated on a 2,305-square-foot parcel in the City of Chicago, within West Chicago Township, Cook County, and is classified as a Class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the subject property is inequitably assessed and submits this claim as the basis for the appeal. In support of this position, the appellant presented the property index numbers and descriptive information for four Class 2-11 equity comparable properties exhibiting varying degrees of similarity to the subject. All comparable properties are located within the same neighborhood code and are situated between 1.10 and 2.50 miles from the subject. All but

one are of masonry construction and contain either a slab foundation, a full basement, or a crawl space. The improvement assessments for these properties range from \$1.38 to \$6.50 per square foot of living area. Based on this evidence, the appellant requests that the subject's total assessment be reduced to \$15,638.

The Board of Review submitted its "Board of Review Notes on Appeal," reporting a total assessment for the subject property of \$36,039. The subject has an improvement assessment of \$29,124, reflecting \$13.79 per square foot of living area. In support of the assessment's accuracy, the Board of Review provided four equity comparable properties exhibiting varying degrees of similarity to the subject.

The submitted comparable properties are located within the same subarea as the subject and are constructed of masonry, frame, or a combination of frame and masonry. Each property contains a full basement. Their improvement assessments range from \$14.45 to \$17.65 per square foot of living area. The Board of Review contends that these comparables demonstrate that the subject's assessment is equitable and falls within the range established by similarly situated properties. Accordingly, the Board of Review requests confirmation of the subject's current assessment.

This matter was scheduled for hearing; however, prior to the hearing, the parties jointly submitted a written request to waive the hearing and have the matter decided based on the evidence of record. The administrative law judge granted this request.

Conclusion of Law

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. An appellant alleging unequal treatment must prove inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Such evidence must include assessments for at least three comparable properties for the tax year at issue, demonstrating similarity, proximity, and the absence of significant distinguishing characteristics. See 86 Ill. Admin. Code §1910.65(b).

After reviewing the evidence, the Board finds that the appellant has **not** met this burden. Accordingly, a reduction in the subject property's assessment is not warranted.

The parties submitted a total of eight Class 2-11 equity comparable properties for the Board's consideration. In its analysis, the Board gives greater weight to comparable properties that are more proximate in location and more similar in size, age, design, and other relevant physical characteristics to the subject property. The appellants' comparables are located between 1.10 and 2.50 miles from the subject property. Although their property index numbers indicate that they are within the same general assessment township, they are situated in different market subareas than the subject. These subareas reflect distinct neighborhood characteristics, market conditions, and land-value influences that differ materially from those affecting the subject property. Because of these location-based differences and the lack of close physical proximity, the

appellants' comparable properties are not considered reliable indicators of the subject's equity valuation and therefore are given diminished weight in the Board's analysis.

The Board finds the most persuasive evidence of assessment equity to be comparable properties Nos. 1, 3 and 4 submitted by the Board of Review. These comparable properties are similar to the subject in size, age, design, and are located with the same subarea as the subject. Their improvement assessments range from \$14.45 to \$17.65 per square foot of living area. The subject improvement assessment of \$13.79 per square foot of living area falls below this range.

After evaluating all comparable properties submitted by both parties, giving greater weight to those most proximate and most similar, and accounting for relevant differences, the Board finds that the subject's improvement assessment is supported.

Based on the totality of the evidence, the Board concludes that the appellant has failed to demonstrate, by clear and convincing evidence, that the subject property is inequitably assessed. The appellant's request for a reduction in assessment is therefore denied.

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 16, 2026



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

Rosa and Froylan Garcia Trust, by attorney:

Kevin Fanning

Fanning Law, LLC

1700 E. Golf Road

Suite 575

Schaumburg, IL 60173

COUNTY

Cook County Board of Review

Docket No: 21-33844.001-R-1

County Building, Room 601

118 North Clark Street

Chicago, IL 60602