



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

APPELLANT: Karen Cherco-Rivera
DOCKET NO.: 21-34578.001-R-1
PARCEL NO.: 13-36-101-022-0000

The parties of record before the Property Tax Appeal Board are Karen Cherco-Rivera, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. in Chicago; 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: \$14,850
IMPR.: \$31,000
TOTAL: \$45,850

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 1-story dwelling¹ of wood exterior construction with 1,552 square feet of living area. The home is approximately 140 years old. Features include a full basement, central air conditioning and a 2-car garage.² The property has a 3,300 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ Both parties describe the subject as a 1-story home; however, photographic evidence presented by the board of review suggest the subject is other than a 1-story home. Further, the appellant reports the subject has a full attic with living area, additionally supporting the subject to be more than a 1-story home.

² The appellant's evidence is internally inconsistent as Section III of the appeal petition disclosed the subject lacks a fireplace, but the grid analysis indicates the subject has one fireplace. For the purpose of this decision, the Board finds the subject lacks a fireplace.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 1.5-story, class 2-03 dwellings of wood or masonry exterior construction ranging in size from 1,342 to 1,632 square feet of living area. The homes range in age from 117 to 140 years old. The comparables each have a full basement and one fireplace. Three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$23,025 to \$30,838 or from \$16.32 to \$19.22 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$28,541 or \$18.39 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated July 25, 2022 which disclosed the subject has a total assessment of \$54,752. The total assessment reflects a land assessment of \$14,850 and an improvement assessment of \$39,902 or \$25.71 per square foot of living area, per the appellant's petition.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). By letter dated April 13, 2023, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). On May 15, 2023, the Cook County Board of Review filed a Motion to Vacate Default. On July 11, 2023 the Board denied the board of review's request to vacate the default and by letter, dated July 11, 2023 again found the Cook County Board of Review in default in this appeal.

Conclusion of Law

The appellant 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). Based on this record, the Board finds a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity in the record to be the five comparables submitted by the appellant. The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #4, and #5 which are similar to the subject in location, dwelling size, and some features; however, each of these properties lacks central air conditioning, which is a feature of the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. Conversely, each comparable is reported to have a fireplace, which the subject lacks, suggesting downward adjustments would be necessary for equivalency with the subject. These three comparables have improvement assessments ranging from \$26,909 to \$30,838 or from \$18.34 to \$19.22 per square foot of living area. The subject property has an improvement assessment of \$39,902 or \$25.71 per square foot of living area, which falls above the range established by the most similar equity comparables in the record and is excessive. The Board gives less weight to appellant comparable #1 which is less similar to the subject in

dwelling size than the other properties in the record and the appellant's comparable #3 which lacks a garage, which the subject features. After considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant demonstrated that the subject's improvement was inequitably assessed and a 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

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