



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

APPELLANT: Martin Flores
DOCKET NO.: 21-36721.001-R-1
PARCEL NO.: 14-19-213-029-0000

The parties of record before the Property Tax Appeal Board are Martin Flores, the appellant, by attorney Ciarra J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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 **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: \$39,063
IMPR.: \$90,936
TOTAL: \$129,999

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 three-story dwelling of masonry exterior construction with 2,880 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a full basement that is finished with a formal recreation room, central air conditioning and a 2-car garage. The property has a 3,125 square foot site and is located in Chicago, Lake View 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted a grid analysis on five comparables¹

¹ The appellant provided property information sheets on comparables #1 through #4 which have been used to supplement and/or correct the data of the comparables within the Section V grid analysis. The appellant did not provide a property information sheet for comparable #5, but included a property information sheet for a different

that have the same assessment neighborhood code as the subject. The five grid comparables consist of class 2-78, two-story dwellings of frame or frame and masonry exterior construction ranging in size from 2,596 to 2,700 square feet of living area. The dwellings are from approximately 13 to 23 years old. Comparables #1 through #4 each have a partial or a full basement, three of which are finished with a formal recreation room. No data was provided regarding the foundation type for comparable #5. Each comparable has central air conditioning, one fireplace, and either a 2-car or a 3.5-car garage. The comparables have improvement assessments that range from \$52,938 to \$55,675 or from \$20.39 to \$20.78 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$59,385 or \$20.62 per square foot of living area.

The board of review submitted its "board of review notes on appeal" disclosing the total assessment for the subject of \$129,999. The subject property has an improvement assessment of \$90,937 or \$31.58 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject and are located either in the subarea or approximately ¼ of a mile from the subject property. The comparables consist of class 2-78, two-story dwellings of frame or masonry exterior construction ranging in size from 2,634 to 2,794 square feet of living area. The dwellings are from 10 to 18 years old. The comparables each have a full basement, three of which are finished with a formal recreation room, central air conditioning, and a 2-car garage. Three comparables each have one or two fireplaces. The comparables have improvement assessments that range from \$86,562 to \$107,116 or from \$32.13 to \$39.67 per square foot of living area.

The board of review noted the appellant's grid analysis did not disclose the proximity of the comparables to the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 a reduction in the subject's assessment is not warranted.

The parties' grid analyses included nine equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables as the board of review indicated the appellant's comparables are located more than a mile from the subject in contrast to the board of

property that was not placed in Section V grid analysis. The property that was excluded from the appellant's Section V grid analysis will be given no consideration in the Board's analysis.

review comparables that are located in the subarea or within $\frac{1}{4}$ of a mile from the subject. Furthermore, the appellant did not refute the evidence provided by the board of review.

The Board finds the best evidence of assessment equity to be the board of review comparables which are relatively similar to the subject in location, age, dwelling size, and some features. These four comparables have improvement assessments ranging from \$86,562 to \$107,116 or from \$32.13 to \$39.67 per square foot of living area. The subject's improvement assessment of \$90,937 or \$31.58 per square foot of living area falls within the range established by the best comparables in the record on an overall improvement assessment basis and below the range on a per-square-foot basis. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: March 18, 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

Martin Flores, by attorney:
Ciarra J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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