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

APPELLANT: Mundo Mendoza
DOCKET NO.: 21-38799.001-R-1
PARCEL NO.: 19-18-110-013-0000

The parties of record before the Property Tax Appeal Board are Mundo Mendoza, the appellant, by Robert Rosenfeld, attorney-at-law of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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:

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| **LAND:** | $6,950 |
| **IMPR.:** | $33,050 |
| **TOTAL:** | $40,000 |

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 is improved with a two-story dwelling of frame and masonry exterior construction with 2,714 square feet of living area. The dwelling is approximately 75 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, one fireplace, two bathrooms, and a 2-car garage.[1] The property has a 5,560 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of two-story dwellings of masonry or frame and masonry exterior

[1] The board of review described the subject as having a partial basement with a formal recreation room which was not refuted by the appellant in rebuttal.

construction that range in size from 2,470 to 2,764 square feet of living area. The dwellings range in age in 69 to 95 years old. Each property has a partial or full basement, central air conditioning, and a 1-car, a 2-car, or a 3-car garage. The comparables have 1 or 2 full bathrooms and two comparables have an additional ½ bathroom. Comparable #1 has one fireplace. These properties have the same assessment neighborhood code as the subject property. The comparables have improvement assessments that range from $26,413 to $29,844 or from $10.35 to $11.01 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to $28,904.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $40,000. The subject property has an improvement assessment of $33,050 or $12.18 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-06 properties improved with two-story dwellings of frame and masonry exterior construction that range in size from 2,245 to 2,379 square feet of living area. The dwellings range in age from 67 to 71 years old. Each comparable has a full basement with two having finished area, central air conditioning, and 2 to 4 bathrooms. Three comparables have a 1-car or a 2-car garage and one comparable has a fireplace. The comparables have the same assessment neighborhood code as the subject property and are located approximately ¼ of a mile from the subject property. These properties have improvement assessments ranging from $30,181 to $35,700 or from $12.69 to $15.26 per square foot of living area.

## **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). 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 submitted information on eight comparables to support their respective positions. The comparables have varying degrees of similarity to the subject property in age, size, and features. The Board finds appellant's comparables #1, #2, and #4 are most similar to the subject in dwelling size containing from 2,627 to 2,764 square feet of living area and in age from 69 to 95 years old. The appellant did not disclose whether these three comparables have finished basement area, whereas the subject property has finished basement area, suggesting these three comparables may require upward adjustments to make them more equivalent to the subject property for this difference. Appellant's comparable #2 has one less bathroom than the subject, no fireplace, and a smaller garage than the subject indicating that this comparable would require upward adjustments to make it more equivalent to the subject for these differences. Appellant's comparable #4 is 20 years older than the subject dwelling and has no fireplace, unlike the subject property, indicating this comparable would require upward adjustments to make it more equivalent to the subject property for these dissimilarities. These three comparables have improvement assessments ranging from $27,188 to $29,844 or from $10.35 to $11.01 per square foot of living area. The subject’s improvement assessment of $33,050 or $12.18 per square foot of living area is above this range but appears appropriate given the suggested upward adjustments to the comparables to make them more equivalent to the subject property due to their inferior features relative to the subject property.

The remaining comparables are improved with homes that are smaller than the subject property but are similar to the subject in age and relatively similar to the subject in features. These five comparables have improvement assessments ranging from $26,413 to $35,700 or from $10.69 to $15.26 per square foot of living area. The subject's improvement assessment of $33,050 or $12.18 per square foot of living area falls within this range even though the subject’s home is larger than these comparables, which undermines the appellant’s assessment inequity argument.

Based on this record 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

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| 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: February 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

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