FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Edwin Gonzalez
DOCKET NO.: 21-39073.001-R-1
PARCEL NO.: 26-06-412-001-0000

The parties of record before the Property Tax Appeal Board are Edwin Gonzalez, the appellant, by attorney Salvador Lopez, of Robson & Lopez LLC 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:	$2,760
IMPR.:	$6,240
TOTAL:	$9,000

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 consists of a 2-story mixed-use building[1] dwelling of masonry construction with 4,224 square feet of gross building area which is approximately 140 years old. Features of the building include three full and two half baths, and a full basement with a recreation room. The property has a 2,760 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity

[1] Defined as mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less and below 20,000 square feet of building area under the Cook County Real Property Assessment Classification Ordinance.

comparables located within the same assessment neighborhood code as the subject and from .1 to .6 of a mile from the subject property. The comparables consist of class 2-12 multi-unit apartment buildings of masonry construction ranging in size from 3,500 to 6,200 square feet of gross building area and ranging in age from 102 to 118 years old. The comparables are described as having either three or five baths and each comparable has a full basement with two each having a recreation room. Comparable #4 has central air conditioning. The comparables have improvement assessments ranging from $4,269 to $7,235 or from $.53 to $1.21 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $9,000. The subject has an improvement assessment of $6,240 or $1.48 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within .25 of a mile from the subject or within the same subarea as the subject property. Board of review comparable #2 is the same property as appellant's comparable #2. The comparables consist of 2-story or 3-story class 2-11 or 2-12 buildings[2] of masonry construction ranging in size from 4,155 to 5,252 square feet of gross building area. The comparables range in age from 110 to 134 years old. Each comparable features four to eight baths and a basement, one with formal recreation room. One comparable has central air conditioning and two comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from $4,850 to $13,625 or from $.92 to $2.78 per square foot of gross building area. Based on this evidence, the board of review requested a confirmation of the subject's improvement 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 submitted a total of seven equity comparables including one common comparable in support of their positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables and board of review comparable #2 based on significant differences from the subject in gross building area. The Board also gives less weight to board of review comparable #1 due to its differing property class relative to the subject. The Board finds the best evidence of equity in assessment to be board of review comparables #3 and #4 which are most

[2] Class 2-11 property is defined as an apartment building with 2 to 6 units of any age, while class 2-12 property is defined as mixed-use commercial/residential building with apartment and commercial area totaling 6 units or less and below 20,000 square feet of building area under the Cook County Real Property Assessment Classification Ordinance.

similar to the subject in location, property class/design, and some features. However, each comparable is newer in age relative to the subject; each has an unfinished basement, unlike the subject's recreation room in the basement; and comparables #3 and #4 have higher bathroom count, central air conditioning, and/or a garage, features that the subject lacks. These differences suggest that adjustments are needed to the comparables to make them more equivalent to the subject. Nevertheless, these best comparables in the record have improvement assessments of $8,500 and $13,625 or $1.99 and $2.78 per square foot of gross building area. The subject's improvement assessment of $6,240 or $1.48 per square foot of gross building area is bracketed by the most similar comparables in this record both on a per square foot of building area basis and in terms of overall improvement assessment.

After considering adjustments to the best comparables for any differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and, therefore, 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:

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: January 21, 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

Edwin Gonzalez, by attorney:
Salvador Lopez
Robson & Lopez LLC
121 S. Western Ave
Unit 1
Chicago, IL 60612

COUNTY

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