



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

APPELLANT: Edwin Gonzalez Jr.
DOCKET NO.: 21-39076.001-R-1
PARCEL NO.: 20-03-201-046-0000

The parties of record before the Property Tax Appeal Board are Edwin Gonzalez Jr., 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: \$8,642
IMPR.: \$13,357
TOTAL: \$21,999

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 is improved with a 2-story dwelling of masonry construction with 1,562 square feet of living area. The dwelling is reported to be approximately 132 years old and features two baths and a full basement with a recreation room.¹ The property has a 2,469 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-10 property under the Cook County Real Property Assessment Classification Ordinance.

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

¹ The appellant reported that the subject has a full basement with a recreation room while the board of review reported that the subject has an unfinished basement. The Board finds the best evidence of the description of the subject's basement was provided by the appellant who is the owner and occupier of the subject premises.

comparables located within the same assessment neighborhood code as the subject and from .2 to .4 of a mile from the subject property. The comparables consist of class 2-10 dwellings of masonry construction containing either 1,728 or 2,348 square feet of living area and are either 130 or 135 years old. The comparables each feature two or three bathrooms and a full basement with recreation room. The comparables have improvement assessments ranging from \$5,415 to \$8,839 or from \$3.13 to \$3.81 per square foot of living 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 \$21,999. The subject has an improvement assessment of \$13,358 or \$8.55 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 located within the same block as the subject property. The comparables consist of class 2-10 dwellings of masonry construction containing either 1,496 or 1,536 square feet of living area and ranging in age from 135 to 137 years old. Each comparable features one or two bathrooms with comparable #1 also having an additional half bath. Each comparable also has a full basement, two with a recreation room; three comparables have one or two fireplaces; and one comparable has a 1-car garage. The comparables have improvement assessments ranging from \$9,290 to \$15,559 or from \$6.05 to \$10.40 per square foot of living area.

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 eight equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparables #1, #2, and #4 due to their significantly larger dwelling sizes relative to the subject. The Board also gave less weight to appellant's comparable #3 due to this comparable being an outlier based on its substantially lower improvement assessment relative to the remaining comparables in this record. Finally, the Board gave reduced weight to board of review comparable #1 as this comparable has a garage, a feature which the subject lacks. On this record, the Board finds the best evidence of equity in assessment to be board of review comparables #2, #3, and #4 which are most similar to the subject in location, age, dwelling size, design/property class, and some features. However, comparables #2 and #4 lack finished basement area which is a feature of the subject, and comparables #3 and #4 have at least one fireplace which the subject lacks suggesting that adjustments are necessary to these comparables for the differences from the subject in order to make them more equivalent to the subject property. Nevertheless, the best comparables in the record have improvement assessments ranging from \$9,290 to \$15,559 or from \$6.05 to \$10.40 per square foot of living area. The subject's improvement assessment of \$13,358 or \$8.55 per

square foot of living area falls within the range established by the best comparables in this record both on a per square foot of living 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: _____

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: 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

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