



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

APPELLANT: David Rodriguez
DOCKET NO.: 21-41030.001-R-1 through 21-41030.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Rodriguez, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-41030.001-R-1	19-01-113-043-0000	3,075	3,866	\$6,941
21-41030.002-R-1	19-01-113-044-0000	3,193	3,866	\$7,059

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 two parcels improved with a 1-story, mixed-use building of masonry exterior construction with 5,916 square feet of living area. The building is approximately 97 years old. Features include a partial basement, central air conditioning, and a 2-car garage. The property has a 6,268 square foot site is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contend overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on April 10, 2020 for a price of \$140,000. The property was reported to have been purchased from Filemon Ramirez and the parties to the transaction were not related. The property was sold through a realtor, Midwest Real Estate Broker LLC and was

advertised for sale for a period of 1 month in a Multiple Listing Service (MLS). The subject was not sold due to foreclosure or by using a contract for deed. The appellant submitted a copy of the settlement statement which reiterated the purchase price, the settlement date, and disclosed commissions being paid to two entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the subject's purchase price.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated September 23, 2022 which disclosed the subject has a total assessment for the two parcels of \$28,630. The subject's assessment reflects a market value of \$286,300 or \$48.39 per square foot of building area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The "Addendum to Petition" disclosed the subject's total assessment reflects a total land assessment of \$6,268 and a total improvement assessment of \$22,362.

The board of review submitted its "Board of Review Notes on Appeal" for only one parcel under appeal. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the subject's neighborhood code. The comparables have sites that range in size from 2,750 to 4,516 per square foot of land area. The comparables are improved with 2-story, mixed-use buildings of masonry exterior construction ranging in size from 3,520 to 6,360 square feet of building area. The buildings range in age from 91 to 107 years old. Each comparable has a partial basement. Two comparables have either a 1.5-car or a 2-car garage. The comparables sold from July 2019 to November 2021 for prices ranging from \$280,000 to \$395,000 or from \$46.54 to \$99.43 per square foot of building area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the sale of the subject property in April 2020. The appellant's evidence demonstrated the sale had the elements of an arms-length transaction. The appellant disclosed the parties to the transaction were not related and that the property was advertised for sale in the MLS. To document the sale, the appellant submitted a copy of the final settlement statement further disclosing real estate commissions were paid. In addition, the Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the subject's sale transaction. The Board finds the subject's purchase price of \$140,000 falls below the market value, as reflected by the subject's assessment, of \$286,300. Therefore, based on this record, the Board finds a reduction in the subject's assessment to reflect its sale price is warranted based upon the Cook County Real Property Assessment Ordinance level of assessment for Class 2 property of 10% and procedural rule 86 Ill.Admin.Code §1910.50.

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

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

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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