



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

APPELLANT: Carlos Carrillo
DOCKET NO.: 21-41033.001-R-1
PARCEL NO.: 25-07-128-015-0000

The parties of record before the Property Tax Appeal Board are Carlos Carrillo, 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: \$6,611
IMPR.: \$25,388
TOTAL: \$31,999

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 1-story dwelling of frame and masonry construction with 1,681 square feet of living area. The dwelling is approximately 62 years old. Features of the home include a full basement, that has finished area, central air conditioning, and a 2-car garage.¹ The property has a 5,289 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity with respect to the subject's improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on June 28, 2018 for a price of \$313,000. The appellant provided evidence demonstrating the sale had the elements of an arm's

¹ The Board finds the best evidence of the subject's features was submitted by the appellant.

length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service (MLS), it had been on the market for 3 months, and it was sold using a contract for deed. In further support of the transaction the appellant submitted a copy of the MLS listing and the settlement statement.

In support of the improvement inequity argument the appellant submitted information on four comparable properties located within the same neighborhood code as the subject. The comparables are improved with class 2-03 dwellings of frame and masonry construction ranging in size from 1,513 to 1,685 square feet of living area. The dwellings range in age from 66 to 115 years old. The comparables have full basements, each of which has finished area, and from a 1-car to a 2.5-car garage. One comparable has central air conditioning and three comparables each have a fireplace. The comparables have improvement assessments ranging from \$13,563 to \$20,250 or from \$8.23 to \$13.38 per square foot of living area.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$25,573 and the subject's improvement assessment be reduced to \$18,962.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,999. The subject's assessment reflects a market value of \$319,990 or \$190.36 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$25,388 or \$15.10 per square foot of living area.

In response to the appellant's complaint the board of review submitted information on seven comparable properties located within the same neighborhood code as the subject.² The comparables have sites ranging in size from 4,182 to 6,600 square feet of land area that are improved with 1-story or 1.5-story, class 2-03 dwellings of masonry or frame and masonry construction ranging in size from 1,370 to 1,601 square feet of living area. The dwellings range in age from 64 to 115 years old. The comparables have full or partial basements, three of which have finished area, and from a 1-car to a 2.5-car garage. Two comparables have central air conditioning and five comparables each have one or two fireplaces. Six of the comparables sold from April 2019 to December 2021 for prices ranging from \$249,000 to \$458,000 or from \$180.17 to \$315.86 per square foot of living area, including land. The comparables have improvement assessments ranging from \$20,743 to \$23,772 or from \$15.14 to \$16.39 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

² The board of review submitted the same property as both comparables #3 and #4. Therefore, the Board labeled the board of review's second grid as comparables #4, #5, #6 and #7.

The appellant contends in part 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review's comparable sales #1, #5 and #6. These comparables were similar to the subject in location, age, size and most features. These comparables also sold proximate in time to the January 1, 2021 assessment date at issue. The best comparables sold from July 2020 to December 2021 for prices ranging from \$327,000 to \$458,000 or from \$228.03 to \$315.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$319,990 or \$190.36 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported. The Board gave less weight to the subject's June 2018 sale for \$313,000, due to the sale date occurring greater than 30 months prior to the January 1, 2021 assessment date. The Board gave less weight to the board of review's remaining comparables, due to their dissimilar story-height and/or their smaller dwelling size when compared to the subject. In addition, comparable #2 has a sale date occurring greater than 18 months prior to the January 1, 2021 assessment date at issued and comparable #3 lacked sales data. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted on the grounds of overvaluation.

The taxpayer also contends improvement assessment inequity as an alternative 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 based on assessment inequity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4, as well as the board of review's comparables #1, #5 and #6. These comparables are similar to the subject in location, dwelling style, age, size and most features. However, each of the best comparables lacks central air conditioning and has a smaller dwelling when compared to the subject. Nevertheless, the best comparables have improvement assessments ranging from \$20,250 to \$23,772 or from \$13.38 to \$16.39 per square foot of living area. The subject's improvement assessment of \$25,388 or \$15.10 per square foot of living area falls above the range established by the best comparables in this record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their lack of central air conditioning and smaller dwelling, the Board finds the subject's higher total improvement assessment is justified. The Board gave less weight to the parties' remaining comparables, due

to their older dwellings and/or their smaller dwelling size when compared to the subject. In addition, the board of review's comparable #4 has a dissimilar 1.5-story dwelling when compared to the subject. 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 on the grounds of assessment inequity.

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: 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Carlos Carrillo, 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