



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

APPELLANT: Salvador Saavedra  
DOCKET NO.: 21-41582.001-R-1  
PARCEL NO.: 13-22-402-028-0000

The parties of record before the Property Tax Appeal Board are Salvador Saavedra, the appellant, by attorney Robert Rosenfeld, 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:

**LAND:** \$26,250  
**IMPR.:** \$21,956  
**TOTAL:** \$48,206

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 two-story multi-family building of masonry exterior construction with 2,592 square feet of gross building area. The building is approximately 107 years old. Features include a full unfinished basement, 2 bathrooms, and a three-car garage.<sup>1</sup> The property has a 7,500 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same neighborhood code

---

<sup>1</sup> Although the appellant reported the subject dwelling had central air conditioning, the board of review indicated the dwelling did not have this feature. The Board finds, since the appellant did not refute the assertion in any rebuttal filing, the home does not have air conditioning.

as the subject. The parcels contain either 3,750 or 3,906 square feet of land area. Each parcel is improved with a class 2-11 masonry building ranging in age from 98 to 109 years old. The buildings range in size from 2,410 to 2,764 square feet of gross building area. Features include full unfinished basements, 2 bathrooms, central air conditioning, and a two-car garage. The comparables sold from December 2019 to September 2020 for prices ranging from \$395,000 to \$440,000 or from \$156.25 to \$166.80 per square foot of gross building area, including land.

Based on this evidence, the appellant requested a reduced total assessment of \$41,840 which reflects a market value of \$418,400 or \$161.42 per square foot of gross building area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,206. The subject's assessment reflects a market value of \$482,060 or \$185.98 per square foot of gross building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in the same neighborhood code as the subject. The parcels range in size from 620 to 3,906 square feet of land area. Each parcel is improved with a two-story frame or masonry building ranging in age from 103 to 108 years old. The buildings range in size from 2,306 to 2,456 square feet of gross building area. Features include full basements, two of which have recreation rooms. The comparables have either 2 or 3 bathrooms, and either a 1.5-car or a 2-car garage. The comparables sold from February to June 2021 for prices ranging from \$499,000 to \$605,000 or from \$204.51 to \$246.34 per square foot of gross building area, including land.

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

### **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 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 suggested comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2 and #3, each of which sold 10 months or more prior to the lien date at issue of January 1, 2021, and thus are less likely to be indicative of the subject's market value. The Board has also given reduced weight to board of review comparable #4 due to the reported lot size of 620 square feet which is likely an error in the grid, but there is no other information to support the correct parcel size is for this comparable.

The Board finds the best evidence of market value to be board of review comparable sales #1, #2 and #3, which are more similar to the subject in location, design, age, building size, foundation type and some features. Adjustments to these comparables are needed for their smaller lot sizes, finished basements, car capacity and/or bathroom count when compared to the subject to make them more equivalent to the subject. These three comparables sold from February to June 2021 for prices ranging from \$519,000 to \$605,000 or from \$221.91 to \$246.34 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$482,060 or \$185.98 per square foot of gross building area, including land, which is below the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of gross building area basis, including land.

Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences from the subject, the Board finds 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: \_\_\_\_\_

November 19, 2024



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

Salvador Saavedra, by attorney:  
Robert Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

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