



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

APPELLANT: Fidel Duran
DOCKET NO.: 21-45260.001-C-1 through 21-45260.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Fidel Duran, the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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
21-45260.001-C-1	25-22-301-044-0000	2,772	1,428	\$4,200
21-45260.002-C-1	25-22-301-045-0000	1,904	896	\$2,800

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 class 5-22, 68-year-old, 1,163 square foot garage, a class 2-36, 800 square foot dwelling, and a class 2-11, 105-year-old, 2,200 square foot, multi-unit dwelling, all of brick construction. The property has a 7,860 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as noted above under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and contention of law. In support of the argument of overvaluation the appellant submitted evidence disclosing the subject property was purchased on October 23, 2020, for a price of \$70,000. The petition discloses that the transfer was not between related parties, that the property was sold with the involvement of a realtor, the property was advertised for sale for 203 days, and that the property was not sold due to a foreclosure or for a contract for deed. Based on this evidence, the appellant requested a

reduction in the subject's assessment to reflect the purchase price. In support of the argument of contention of law, the appellant argued that all of the property is zoned for residential property only and the class 5-22 garage is not allowed to be used as a commercial property due to zoning regulations. The appellant submits that the assessment for that property should be assessed at 10% of assessed valuation as residential, rather than 25% of assessed valuation as commercial. Appellant submitted an affidavit regarding this contention.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,735. The subject's assessment reflects a market value of \$54,940 or \$13.20 per square foot of living area, land included, when using the level of assessments for class 5 property of 25% under the Cook County Real Property Assessment Classification Ordinance or \$137,350 using the ordinance level of assessment for class 2 property of 10%. The board of review did not submit any further evidence in support of the 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 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 purchase of the subject property in October 2020 for a price of \$70,000. The appellant provided evidence demonstrating the sale had the elements of an arm's 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 in the Multiple Listing Service, and it had been on the market for 203 days. In further support of the transaction the appellant submitted copies of the sales contract and settlement statement. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Further, the appellant submitted a brief asserting that the former commercial garage on the property could not be used as commercial property due to zoning regulations and that the entire property, including land should be classified as residential property and assessed at 10% of its market value. The Board finds that the appellant has submitted sufficient evidence to show that the subject is residential property and should be assessed at 10% of its market value. The Board finds the best evidence of the subject's market value is the subject's sale in October 2020 for \$70,000. Therefore, the Board finds the subject had a market value of \$70,000. Since the market value has been established, the Cook County Ordinance level of assessment for Class 2 property of 10% will apply and a reduction is warranted.

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:

May 19, 2026



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

Fidel Duran, by attorney:
Jennifer Kanik
Law Offices of Terrence Kennedy Jr.
180 North LaSalle Street
Suite #2650
Chicago, IL 60601

COUNTY

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