



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

APPELLANT: Catalino Nieves
DOCKET NO.: 21-46794.001-R-1
PARCEL NO.: 10-22-329-017-0000

The parties of record before the Property Tax Appeal Board are Catalino Nieves, the appellant, by Amy C. Floyd, Attorney at Law 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: \$3,936
IMPR.: \$20,170
TOTAL: \$24,106

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 dwelling of masonry exterior construction with 1,482 square feet of living area. The dwelling is approximately 66 years old. The home features a full basement finished with a recreation room,¹ central air conditioning, one full bathroom, one half-bathroom, a fireplace and a two-car garage. The property has a 4,920 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are improved with two-story dwellings of frame or frame and

¹ The board of review disclosed the subject's basement is finished with a recreation room, which was not refuted by the appellant.

masonry exterior construction. The dwellings range in size from 1,968 to 2,200 square feet of living area and are from 67 to 80 years old. The appellant reported that each comparable has a full or partial basement with finished area, one to four full bathrooms and central air conditioning. Two comparables each have one or two additional half bathrooms and one fireplace. According to the exterior photographs presented by the appellant, three comparables each have a garage. The comparables have improvement assessments that range from \$14,520 to \$19,088 or from \$6.60 to \$9.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$11,856 or \$8.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,106. The subject property has an improvement assessment of \$20,170 or \$13.61 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located approximately ¼ of a mile from the subject property. The comparables are improved with two-story dwellings of masonry exterior construction containing 1,440 and 1,779 square feet of living area, respectively. The dwellings are 73 or 79 years old. The comparables each have a full unfinished basement, central air conditioning, one full bathroom and one half-bathroom. Comparable #1 has a two-car garage. The comparables have improvement assessments of \$23,739 and \$24,835 or \$16.49 and \$13.96 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 six comparable properties for the Board's consideration. The Board has given less weight to the four comparables submitted by the appellant due to their larger dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review, which are overall more similar to the subject in location, dwelling size and design. However, both dwellings are inferior to the subject in that they are somewhat older in age and lack basement finish and/or a garage, which are both features of the subject. These differences suggest upward adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables have improvement assessments of \$23,739 and \$24,835 or \$16.49 and \$13.96 per square foot of living area, respectively. The

subject's improvement assessment of \$20,170 or \$13.61 per square foot of living area is less than the two best comparables in the record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, 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.

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 20, 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

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