



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

APPELLANT: Walter Davila  
DOCKET NO.: 21-47086.001-R-1  
PARCEL NO.: 13-26-211-019-0000

The parties of record before the Property Tax Appeal Board are Walter Davila, the appellant(s); 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:** \$10,763  
**IMPR.:** \$37,285  
**TOTAL:** \$48,048

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 an owner-occupied, one-and-a-half-story dwelling of frame construction with 1,621 square feet of living area. The dwelling was constructed in 1898. Features of the home include a full unfinished basement, and a two-car garage. The property has a 3,075 square foot site and is located in Chicago, Jefferson 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 assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,048. The subject property has an improvement assessment of

\$37,283 or \$23.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

This matter was the subject of a hearing before the Board. During the hearing, the appellant testified that the price per square foot for her four comparables were all lower than the subject property indicating the subject's improvement assessment was overvalued. Based on this evidence, the appellant requested an assessment of \$31,100.

The board of review testified the appellant's comparable #3 contained 1,060 square feet of living area or \$12.17 per square foot, and appellant's comparable #2 was a prorated PIN which only constituted 20% of the comparables total assessment and equated to \$17.69 per square foot. The board of review representative further indicated three of the appellant's comparables were located over a mile away from the subject and the age ranged from eight to 67 years old and the board of review's comparables were closer to the subject in distance, size, and age. Based on this evidence, the board of review requested confirmation of the subject's current 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 Board finds the best evidence of assessment equity to be *board of review comparables*. These comparables were given greater weight due to their age, size, and location relative to the subject. These comparables had improvement assessments that ranged from \$24.21 to \$28.66 per square foot of living area. The Board gave no weight to the appellant's market value evidence and testimony as this appeal was based on assessment equity. In addition, the Board gives no weight to the board of review's testimony during the hearing indicating appellant's comparable #2 was a prorated PIN and the size of appellant's comparable #3 as there was no substantive evidence submitted as part of the record to support these contentions. The subject's improvement assessment of \$23.00 per square foot of living area falls below the range established by the best comparables in this record. 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.

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.



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Chairman



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Member



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Member



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Member

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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 21, 2024



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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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