



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

APPELLANT: Martin Astorga & Christina Astorga
DOCKET NO.: 21-47993.001-R-1
PARCEL NO.: 18-35-101-027-0000

The parties of record before the Property Tax Appeal Board are Martin Astorga & Christina Astorga, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. 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:

LAND: \$5,320
IMPR.: \$23,121
TOTAL: \$28,441

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 frame exterior construction with 2,474 square feet of gross building area.¹ The building is approximately 59 years old. Features of the building include a crawl space foundation, two full bathrooms, a fireplace and a two-car garage. The property has a 13,300 square foot site and is located in Justice, Lyons Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparables that have the same property classification code as the subject and are located in Justice. The comparables have sites that range in size from

¹ The Board finds the only description of the subject property was provided by the appellants and is found in the subject's property characteristic printout.

7,500 to 8,905 square feet of land area. According to the property characteristic printouts provided by the appellants, the comparables are improved with one-story or two-story buildings of masonry exterior construction containing 2,380 or 2,916 square feet of gross building area. The buildings are 43 or 44 years old. The comparables each have a full basement. No data was provided by the appellants concerning finished basement area of the comparables. Each comparable has two full bathrooms. Two comparables each have an additional half bathroom and a two-car garage. The properties sold from June 2020 to February 2021 for prices ranging from \$264,900 to \$340,000 or from \$111.30 to \$116.97 per square foot of gross building area, land included. Based on this evidence, the appellants requested the subject's assessment be reduced to \$28,441, reflecting a market value of \$284,410 or \$114.96 per square foot of gross building 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 appellants submitted a copy of the 2021 final decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$35,695. The subject's assessment reflects a market value of \$356,950 or \$144.28 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%.

The board of review submitted its "Board of Review Notes on Appeal" for a different parcel than the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties. However, board of review comparable #3 is a duplicate of board of review comparable #1. The comparables have the same property classification code as the subject and are located in either Bridgeview or Justice. The comparables have sites that range in size from 8,300 to 12,060 square feet of land area. The comparables are improved with two-story multi-family buildings of masonry exterior construction ranging in size from 2,904 to 3,432 square feet of gross building area. The buildings are from 26 to 54 years old. One comparable has a concrete slab foundation and two comparables each have a full unfinished basement. Each comparable has two or four full bathrooms and two comparables each have two additional half bathrooms. One comparable has central air conditioning and two comparables each have a two-car garage. The properties sold from June 2019 to November 2021 for prices ranging from \$1.00 to \$485,164, where two comparables sold for either \$146.35 or \$165.47 per square foot of gross building area, land included. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains six comparable sales for the Board's consideration. The Board has given less weight to the appellants' comparable #2 due to its significantly larger building size and lack of a garage, when compared to the subject. The Board has given reduced weight to the three comparables submitted by the board of review, which differ from the subject in age and/or dwelling size. Additionally, board of review comparable #1 is located in a different city than the subject, board of review comparable #2 reportedly sold for \$1.00 which calls into question the arms-length nature of the transaction and board of review comparable #4 has a sale date that occurred in 2019, less proximate to the lien date at issue than the other sales in the record.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #3, which sold more proximate in time to the assessment date at issue. These two comparables are also overall more similar to the subject in location, building size, age and most features, although comparable #3 is a one-story design when compared to the subject's two-story design. The comparables sold in February 2021 and June 2020 for prices of \$264,900 and \$278,400 or for \$111.30 and \$116.97 per square foot of gross building area, including land, respectively. The subject's assessment reflects a market value of \$356,950 or \$144.28 per square foot of gross building area, including land, which is greater than the two best comparable sales in 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 excessive. Therefore, based on this record, the Board finds a reduction in the subject's total assessment commensurate with the appellants' request 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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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

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