



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

APPELLANT: William Jaramillo
DOCKET NO.: 21-50020.001-R-1 through 21-50020.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are William Jaramillo, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-50020.001-R-1	15-13-421-011-0000	1,796	26,849	\$28,645
21-50020.002-R-1	15-13-421-012-0000	1,796	26,849	\$28,645

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 2-story multi-family building of masonry exterior construction with 5,280 square feet of building area. The dwelling is approximately 49 years old. Features of the home include a full basement that is finished with an apartment. The property contains two parcels containing 6,250 square feet of land area and is located in Forest Park, Proviso 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four comparables with the same assessment neighborhood code as the subject. The comparables are class 2-11 properties improved with 2-story or 3-story multi-family buildings of masonry or frame and masonry exterior construction containing from 3 to 6 units. The buildings range in size from

4,482 to 5,085 square feet of building area and are 21 and 54 years old. Three comparables have full basements. Two comparables have 2-car or 3-car garages. The comparables have improvement assessments that range from \$32,575 to \$37,079 or from \$7.04 to \$7.66 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant submitted the board of review decision for parcel 15-13-421-012-0000 that disclosed a total assessment of \$28,645. The appellant further disclosed this parcel has an improvement assessment of \$26,849.

The board of review submitted its "Board of Review Notes on Appeal" reporting a total assessment for subject parcel 15-13-421-011-0000 of \$28,645. The subject's combined total improvement assessment for both parcels is \$53,698 or \$10.17 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are class 2-11 properties improved with 2-story multi-family buildings of masonry, stucco, or frame exterior construction ranging in size from 3,234 to 5,320 square feet of building area. The buildings are 54 to 117 years old and have partial or full basements which are finished with recreation rooms. Two comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments that range from \$34,869 to \$55,778 or from \$10.48 to \$11.85 per square foot of building area. 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 record contains eight suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 along with board of review comparables #2, #3 and #4 due to differences in age and/or building size when compared to the subject. In addition, appellant's comparable #2 lacks a basement foundation unlike the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 and #4 along with board of review comparable #4 which overall are more similar to the subject in location, age, building size and features. However, both of the appellant's comparables lack finished basement area which is a feature of the subject, suggesting upward adjustments are necessary to make them more equivalent to the subject. The comparables have improvement assessments that range from \$37,061 to \$55,778 or from \$7.65 to \$10.48 per square foot of building area. The subject's improvement assessment of \$53,698 or \$10.17 per square foot of

building area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables for differences from 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 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: June 18, 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

William Jaramillo, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

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