



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

APPELLANT: Christian and Gina Manrique
DOCKET NO.: 21-50185.001-R-1
PARCEL NO.: 14-33-407-020-0000

The parties of record before the Property Tax Appeal Board are Christian and Gina Manrique, the appellant(s), by attorney Richard D. Worssek, of Worssek & Vihon LLP 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: \$39,062
IMPR.: \$58,938
TOTAL: \$98,000

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 frame and masonry construction with 2,179 square feet of living area. The dwelling is approximately 136 years old. Features of the home include a full basement and a two-car garage. The property has a 3,125 square foot site and is located in Chicago, North Chicago Township, Cook County. The property is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$980,000 as of January 1, 2021. The appraiser was a Licensed Real Estate Appraiser Trainee as supervised by a Certified General Real Estate Appraiser with a CIAO designation who conducted a visit to and inspection of the subject property on October 7, 2021. Appellant disclosed that this is an owner-occupied residence. The appraiser used the sales comparison approach to valuation.

Under the sales comparison approach, the appraiser utilized six comparable sales located within a 0.68-mile radius of the subject. The comparable properties sites ranged in size from 1,575 to 3,672 square feet of land area and from 2,992 to 3,600 square feet of living area. The properties are each improved with single family residential building of frame or frame and masonry construction that range in age from 22 to 130 years. The comparable properties sold from April 2019 to September 2020 for prices ranging from \$950,000 to \$1,100,000. The appraiser then adjusted for sales or financing concessions, age, site, configuration/size, and amenities. The appraiser then concluded that based on the sales data and applying adjustments to the comparable sales for differences from the subject, the subject had a market value of \$980,000.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$98,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,802. The subject's assessment reflects a market value of \$1,108,020 or \$555.40 per square foot of living area, including land, when applying the of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparable properties with varying degrees of similarities to the subject which are located within a ¼-mile radius of the subject. The improvements ranged in age from 132 to 151 years and in size from 1,909 to 2,090 square feet of living area. For one of these properties the board of review indicated a sale occurring in March 2019 but for a sale price of \$1.00. Based on this evidence the board of review requested confirmation of the subject's assessment.

At hearing, the appellant presented a certified appraiser who testified to the findings and conclusions made by the appraiser as to the market value of the subject property. The appraiser testified to his use of the sales comparison approach to arrive at market value. The appraiser stated that he adjusted the value of comparable properties based on various factors.

In rebuttal, the board of review indicated that appellant's comparable sales properties #1 through #5 were over 100 years newer than the subject and therefore should not be regarded as acceptable comparables.

In closing, the appellant related that adjustments were made concerning the comparables sales properties relative to the subject property, that the appraisal indicated a fair market value of \$980,000, and that the board of review presented no evidence of market value for the subject property.

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 appraisal submitted by the appellant. The Board finds the appellant submitted a credible appraisal report with reasonable and logical adjustments for differences from the subject. The subject's assessment reflects a market value above the best evidence of market value in the record. The subject's current assessment reflects a market value of \$1,108,020, which is higher than the appraised value. Based on the evidence presented, the Board finds the subject property is overvalued and a reduction commensurate with the appellant's request is warranted. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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:

April 21, 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

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