



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

APPELLANT: Claudia Alvarez
DOCKET NO.: 21-51032.001-R-1
PARCEL NO.: 13-34-202-008-0000

The parties of record before the Property Tax Appeal Board are Claudia Alvarez, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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: \$15,845
IMPR.: \$41,200
TOTAL: \$57,045

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 2023 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 is improved with two buildings. Building #1 is a part 1-story and part 2-story mixed-use building¹ of masonry exterior construction with 3,892 square feet of building area. This building is approximately 96 years old and features a basement. Building #2 is a 1-story dwelling of frame exterior construction with 975 square feet of living area. This building is approximately 96 years old and features a basement. The subject property has a 5,280 square foot site and is located in Chicago, Jefferson Township, Cook County. Building #1 is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance and Building #2 is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the photographs of Building #1 presented by both parties indicate this improvement is a part 1-story and part 2-story building.

The appellant contends assessment inequity regarding the improvement assessment of Building #1 as the basis of the appeal. The appellant did not contest the improvement assessment of Building #2. In support of this argument, the appellant presented descriptive information only for Building #1 and submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with class 2-12 buildings of masonry or frame and masonry exterior construction ranging in size from 3,507 to 4,290 square feet of building area. The buildings range in age from 118 to 151 years old. Each building has a basement, one of which is finished with an apartment. One comparable has central air conditioning, one comparable has a 1.5-car garage, and four comparables have attic living area. The comparables have improvement assessments ranging from \$9,800 to \$18,206 or from \$2.71 to \$4.79 per square foot of building area.

The appellant failed to disclose any information regarding Building #2 and submitted no comparables for analysis.²

The appellant submitted a brief requesting a reduced total assessment of \$57,045 for the subject, calculated as follows: a land assessment of \$15,840,³ an improvement assessment entitled "Line Item #2" (pertaining to Building #1) of \$14,205 or \$3.65 per square foot of building area, and an improvement assessment entitled "Line Item #4" of \$27,000 or \$27.69 per square foot of living area.⁴

Based on this evidence the appellant requested that the subject's total improvement assessment be reduced to \$57,045 with a total reduced improvement assessment of \$41,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,005. The subject property has a total improvement assessment of \$51,160 or \$13.14 per square foot of combined building area.

In support of its contention of the correct assessment, the board of review presented descriptive information only for Building #2 and submitted information on four equity comparables located within the same assessment neighborhood code as the subject.⁵ The comparables are improved with 1-story, class 2-03 homes of frame exterior construction ranging in size from 1,122 to 1,175 square feet of living area. The homes range in age from 97 to 118 years old. Three homes each have a concrete slab foundation and one home has a basement. Three comparables have a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$12,150 to \$19,564 or from \$10.83 to \$16.94 per square foot of living area.

² The appellant's equity grid erroneously divided the subject's total improvement assessment by the square footage of Building #1 only.

³ The Board finds the appellant did not request a reduction in the subject's land assessment in line 2c of the appeal petition. Thus, the Board will consider the land assessment reduction request in the appellant's brief to be in error.

⁴ Based on the appellant's request for a reduction only to the improvement assessment of Building #1, the Board calculates the improvement assessment of Building #1 to be \$24,160 or \$6.21 per square foot of building area (\$51,160 - \$27,000) and the improvement assessment of Building #2 to be \$27,000 or \$27.69 per square foot of living area.

⁵ The Board notes these comparables appear to be presented to address only the improvement assessment of Building #2 which was not challenged by the appellant.

No comparables were presented with respect to Building #1 as none of the comparables presented were class 2-12 properties.

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.Adm.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.Adm.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of eight comparable properties regarding Building #1. The Board gives less weight to the appellant's comparable #4, due to substantial differences from Building #1 in age and basement finish. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #3, and #5, which are more similar to Building #1 in building size, age, location, and features. These comparables have improvement assessments that range from \$9,800 to \$18,206 or from \$2.17 to \$4.79 per square foot of living area. Building #1's improvement assessment of \$24,160 or \$6.21 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that Building #1 was inequitably assessed and a reduction in the subject's improvement assessment relating to Building #1 commensurate with the appellant's request is 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: _____

January 21, 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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