



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

APPELLANT: Jose Alamilla
DOCKET NO.: 21-51036.001-R-1
PARCEL NO.: 13-09-134-018-0000

The parties of record before the Property Tax Appeal Board are Jose Alamilla, the appellant, by Ciarra J. Schmidt, attorney-at-law 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 **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: \$7,500
IMPR.: \$35,300
TOTAL: \$42,800

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 is improved with a 1.5-story dwelling of masonry exterior construction containing 1,689 square feet of living area. The dwelling is approximately 94 years old. Features of the property include a full unfinished basement, central air conditioning, two bathrooms, and a two-car garage. The property has a 3,750 square foot site 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 inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same classification code and neighborhood code as the subject property. The comparables are improved with 1.5-story dwellings of frame or masonry exterior construction that range in size from 1,651 to 1,817 square feet of living area. The homes range

in age from 81 to 102 years old. Each comparable has a full basement finished with either a recreation room or an apartment, 1 or 1½ bathrooms, and either a 2-car or a 2.5-car garage. Two comparables have central air conditioning.¹ The comparables have improvement assessments ranging from \$21,682 to \$23,750 or from \$12.61 to \$13.33 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$22,277.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,800. The subject property has an improvement assessment of \$35,300 or \$20.90 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 improved with 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction that range in size from 1,570 to 1,773 square feet of living area. The homes range in age from 71 to 96 years old. Each comparable has a full basement with one having finished area, central air conditioning, 1½ or 2 bathrooms, and a two-car garage. Comparable #4 also has one fireplace. The comparables have the same classification code and neighborhood code as the subject property. The comparables have improvement assessments ranging from \$37,500 to \$39,560 or from \$21.39 to \$25.18 per square foot of living area. The board of review asserted that the building assessed value per square foot for all the comparables are equal or higher than the subject, which supports the 2021 assessed value as equitable.

Conclusion of Law

The appellant 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 nine comparables submitted by the parties to support their respective positions. The Board gives less weight to board of review comparable #2 due to differences from the subject dwelling in style and age. The eight remaining comparables are relatively similar to the subject in style, size and age. Four of the appellant's comparables have ½ or 1 less bathroom than the subject property and three comparables do not have central air conditioning, a feature of the subject property, indicating each would require an upward adjustment to make them more equivalent to the subject property. Conversely, the appellant's comparables have finished basement area, unlike the subject property, suggesting downward adjustments to the comparables would be appropriate for this difference. Board of review comparables #1 and #3 have ½ less bathroom than the subject, necessitating upward adjustments to the comparables to make them more equivalent to the subject property. Contrarywise, board of review comparable #1 has finished basement area and board of review comparable #4 has a fireplace, features the subject does not have, suggesting downward adjustments to these two comparables would be

¹ The appellant submitted copies of the Cook County Assessor property characteristic sheets for the comparables from which additional descriptive information was obtained.

appropriate. These properties have improvement assessments ranging from \$21,682 to \$39,560 or from \$12.61 to \$23.20 per square foot of living area. Board of review comparable #3 is most like the subject in features and has an improvement assessment of \$37,500 or \$21.39 per square foot of living area. The subject's improvement assessment of \$35,300 or \$20.90 per square foot of living area falls within the range established by the best comparables in this record and is well supported by the overall best comparable in the 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.



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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