



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

APPELLANT: Alberto Ramos
DOCKET NO.: 21-51067.001-R-1
PARCEL NO.: 13-26-315-001-0000

The parties of record before the Property Tax Appeal Board are Alberto Ramos, 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 **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: \$36,312
IMPR.: \$43,092
TOTAL: \$79,404

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 building of masonry construction containing 9,072 square feet of building area. The building is approximately 112 years old. Features of property include a partial unfinished basement, central air conditioning, three bathrooms and a 3-car garage. The property has a 10,375 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 mixed use commercial/residential 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 improved with class 2-12 properties improved with two-story or three-story buildings of masonry, frame or frame and masonry construction that range in size from 7,260 to

8,944 square feet of building area. The buildings range in age from 58 to 125 years old. Each comparable has a full unfinished basement, four or six full bathrooms and one or two half bathrooms. Two comparables have central air conditioning and three comparables have a 1-car, 2-car or 2.5-car garage.¹ The comparables have the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from \$27,355 to \$41,118 or from \$3.52 to \$4.60 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$39,826.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,466. The subject property has an improvement assessment of \$48,154 or \$5.31 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 composed of class 2-12 properties of masonry construction that range in size from 7,616 to 8,970 square feet of building area. The buildings range in age from 13 to 125 years old. Three comparables have a partial unfinished basement, and one comparable has a 2-car garage. Each comparable has central air conditioning. The comparables have 3 or 5 full bathrooms as well as 1, 2, 3 or 5 half bathrooms. The board of review also indicated comparable #2 has other improvements but provided no additional descriptive information of the other improvements. These properties have improvement assessments ranging from \$47,441 to \$72,057 or from \$5.29 to \$8.10 per square foot of building area.

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

The parties submitted information on nine comparables to support their respective positions. The Board gives less weight to appellant's comparable #3 and board of review comparables #1, #3 and #4 due to differences from the subject building in age. The Board gives most weight to appellant's comparables #1, #2, #4 and #5 as well as board of review comparable #2. These comparables are composed of 2-12 properties improved with buildings that range in size from 7,260 to 8,970 square feet of building area and in age from 91 to 125 years old. These comparables have more bathrooms than the subject necessitating downward adjustments to make them more equivalent to the subject property. Conversely, these comparables have smaller garages than the subject and three lack central air conditioning, a feature of the subject, indicating upward adjustments to the comparables would be appropriate to make them more equivalent to the subject for these differences. These comparables have improvement assessments that range from \$27,355 to \$47,441 or from \$3.52 to \$5.29 per square foot of

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

building area. The subject's improvement assessment of \$48,154 or \$5.31 per square foot of building area falls above the range established by the best comparables in this record. Based on this record, after considering the necessary adjustments, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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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