FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rosalinn Estrada
DOCKET NO.: 21-53190.001-R-1
PARCEL NO.: 19-17-424-021-0000

The parties of record before the Property Tax Appeal Board are Rosalinn Estrada, the appellant(s), by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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:	$4,725
IMPR.:	$17,275
TOTAL:	$22,000

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 is a two-story, masonry, single-family residence containing 1,080 square feet of living area. The dwelling is approximately 67 years old and includes a full finished basement with a formal recreation room, as well as a two-car garage. The parcel contains 3,780 square feet located in the City of Chicago, within Lake Township, Cook County. The property is classified as a Class 2-03 residence under the Cook County Real Property Assessment Classification Ordinance and is reported by the appellant to be owner-occupied.

The appellant contends that the subject property is inequitably assessed and submitted five equity comparable properties with varying degrees of similarity to the subject in support of this claim. The comparable properties are located within the same neighborhood code and are situated approximately 0.37 to 0.47 miles from the subject. Each is classified as Class 2-03 and consists of a one-and-one-half-story or two-story masonry residence containing between 1,060 and 1,285 square feet of living area. The improvement assessments for these comparable properties range from $7.69 to $10.36 per square foot. Based on this evidence, the appellant requests a reduction of the subject property's total assessment to $14,791.

The Board of Review submitted its Notes on Appeal, reporting a total assessment of $22,000 for the subject property, including an improvement assessment of $17,275, or $16.00 per square foot of living area. In support of the current assessment, the Board of Review provided four equity comparable properties with varying degrees of similarity to the subject, each a one-story masonry single-family residence. Three of these comparable properties are located within one block of the subject, and the fourth is located within approximately one-quarter mile. All comparable properties share the subject's neighborhood code. Improvement assessments for these properties range from $16.00 to $19.29 per square foot of living area.

The Board of Review argues that its comparable properties demonstrate that the subject's current assessment is equitable and consistent with similarly situated properties, and therefore requests confirmation of the existing assessment.

Conclusion of Law

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant bears the burden of establishing inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include assessment documentation for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b). After careful consideration of the evidence presented, the Board finds that the appellant has not met this burden. Therefore, a reduction in the subject's assessment is not warranted.

The most persuasive evidence of assessment equity is found in the Board of Review's comparable properties #1 through #3. These comparable properties are located within one block of the subject, share the same neighborhood code, and consist of masonry single-family residences similar in age and general construction. In contrast, although the appellant's comparable properties are within the same neighborhood code, they are situated at greater distances from the subject. Additionally, two of the appellant's comparable properties are one-and-one-half-story dwellings with slab foundations, and each contains a fireplace, distinguishing them materially from the subject property. The Board finds that the Board of Review's comparable properties, given their closer proximity and stronger alignment with the subject's physical characteristics, provide more reliable indicators of assessment equity.

The improvement assessments for the Board of Review's comparable properties range from $16.00 to $16.63 per square foot of living area. The subject's current improvement assessment of

$16.00 per square foot falls within this range and is supported by the most proximate and most comparable properties in the record.

After evaluating all submitted evidence and giving the greatest weight to those comparable properties most proximate in location and most similar to the subject in construction, and foundation type, and accounting for relevant differences between the comparable properties and the subject property, the Board concludes that the subject improvement assessment is adequately supported.

Accordingly, the subject's current assessment is confirmed**.**

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:

C E R T I F I C A T I O N

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: July 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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