



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

APPELLANT: Abel Mata
DOCKET NO.: 21-56283.001-R-1
PARCEL NO.: 13-21-224-019-0000

The parties of record before the Property Tax Appeal Board are Abel Mata, the appellant, by attorney Eric Feldman, of Eric Feldman & Assoc. P.C. 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: \$12,700
IMPR.: \$13,593
TOTAL: \$26,293

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 1.5-story dwelling of frame construction with 1,326 square feet of living area which is approximately 113 years old. Features of the home include 3½ bathrooms, a full unfinished basement, central air conditioning, and a 2-car garage. The property has a 4,536 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property¹ under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located from .07 to .62 of a mile from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story dwellings of

¹ One-story residence, any age, with 1,000 to 1,800 square feet of living area.

frame construction ranging in size from 1,309 to 1,452 square feet of living area and ranging in age from 99 to 119 years old. Each comparable features 1, 1.5, or 2 baths, a full unfinished basement, and a 1.5-car or a 2-car garage. The comparables have improvement assessments that range from \$10,028 to \$13,462 or from \$7.66 to \$9.95 per square foot of living area. Based on this evidence, the appellant requested a reduction to the subject's improvement assessment to \$11,536 or \$8.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,355. The subject property has an improvement assessment of \$16,655 or \$12.56 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 located within ¼ of a mile or the same block from the subject and within the same assessment neighborhood code as the subject property. The comparables consist of 1.5-story class 2-03 dwellings of frame construction ranging in size from 1,421 to 1,657 square feet of living area and ranging in age from 105 to 113 years old. Each comparable features either 1½ or 2 bathrooms, a full or partial basement, (three being finished with formal recreation room), and a 2-car garage. The comparables have improvement assessments that range from \$18,888 to \$26,502 or from \$13.29 to \$16.44 per square foot of living area.

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.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 a total of nine equity comparables for the Board's consideration. The Board gave less weight to board of review comparables #1, #3, and #4 due to their dwelling sizes being approximately 25% larger than the subject dwelling. The Board finds the remaining comparables to be similar to the subject in location, design/class, age, dwelling size, and features. The best comparables in the record have improvement assessments ranging from \$10,028 to \$18,888 or from \$7.66 to \$13.29 per square foot of living area. The Board further finds that although the subject's improvement assessment of \$16,655 or \$12.56 falls within the range of the six most similar comparables in the record, five of the six most similar comparables in the record have assessments lower than that of the subject dwelling. Excluding appellant's comparable #3 and board of review comparable #2 which are at the low end and high end of the range of values, respectively, yields a tighter range from \$10,401 to \$13,462 or from \$7.94 to \$9.95 per square foot of living area. The subject's improvement assessment of \$16,655 or \$12.56 per square foot of living area is above this tighter range both in terms of overall improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject such as central air conditioning feature and bathroom count, the Board finds that the subject's improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment is warranted.

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

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: _____

May 20, 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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