



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

APPELLANT: Robeth Molina
DOCKET NO.: 21-56303.001-R-1
PARCEL NO.: 13-14-316-004-0000

The parties of record before the Property Tax Appeal Board are Robeth Molina, 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: \$10,713
IMPR.: \$14,277
TOTAL: \$24,990

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 1,234 square feet of living area which is approximately 117 years old. Features of the home include two full bathrooms, a full unfinished basement, and a 2-car garage. The property has a 3,750 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's appeal is based on overvaluation and assessment inequity with respect to the improvement. In support of these arguments, the appellant submitted evidence disclosing the subject property was purchased in June 2020 for a price of \$249,000 from AMF Real Estate, LLC. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property was sold by a realtor and the property

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

was advertised for sale through the Multiple Listing Service for 3 months and 11 days. To document the sale, the appellant submitted a copy of the Settlement Statement associated with the sale of subject which disclosed that real estate commissions were paid to the listing and selling brokers. Additionally, the appellant submitted a grid analysis containing descriptive data on five equity comparables located from .01 to .48 of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of class 2-03 dwellings of frame construction ranging in size from 1,108 to 1,305 square feet of living area and ranging in age from 111 to 120 years old. Each comparable features either one or two full baths, a full unfinished basement, and a 1-car or a 2-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments that range from \$15,674 to \$18,884 or from \$14.15 to \$15.01 per square foot of living area. The appellant also submitted a copy of a letter from Attorney Victoria Perez confirming that counsel represented the appellant with regard to the purchase of the subject property and also confirming the purchase date, purchase price, and that the transaction was "... a regular real estate sale and not a foreclosure, bankruptcy or short sale." Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,739. The subject's assessment reflects a market value of \$437,390 or \$354.45 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$24,989 or \$20.25 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject property. The comparables consist of class 2-03 dwellings of frame or masonry construction ranging in size from 1,188 to 1,714 square feet of living area and ranging in age from 98 to 117 years old. Each comparable features one or two full baths with two comparables each having an additional ½ bath. Each comparables also has a partial or a full unfinished basement and a 2-car garage. Two comparables have central air conditioning. The lots range in size from 3,125 to 4,687 square feet of land area. The comparables sold from March 2020 to February 2021 for prices ranging from \$390,900 to \$615,000 or from \$329.04 to \$387.66 per square foot of living area, land included. The comparables have improvement assessments ranging from \$28,565 to \$43,227 or from \$20.59 to \$27.99 per square foot of living area.

Conclusion of Law

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in June 2020 for a price of \$249,900. The appellant provided evidence demonstrating the sale had

the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 3 months and 11 days. In further support of the subject's transaction, the appellant submitted a copy of the Settlement Statement. The board of review submission also made note of the subject sale and the board of review did not contest the arm's-length nature of the subject sale. The Board finds the purchase price of \$249,00 is below the market value of \$437,390 as reflected by the assessment. The Board also finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction and the suggested comparable sales presented by the board of review do not overcome the arm's-length sale of the subject. Furthermore, board of review comparables #1 and #4 have significantly larger dwelling sizes relative to the subject and they feature central air conditioning which the subject dwelling lacks. Additionally, board of review comparables #2 and #3 are different (1-story) design homes relative to the subject's 1.5-story style, and each dwelling has masonry exterior, dissimilar to the subject's frame construction. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

The taxpayer also argued assessment inequity as an alternative 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). After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principle of uniformity.

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: _____

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

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