



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

APPELLANT: Cesar Loza
DOCKET NO.: 21-56861.001-R-1
PARCEL NO.: 13-14-311-023-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Cesar Loza, the appellant, by attorney Joel R. Monarch, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$15,625
IMPR.: \$22,375
TOTAL: \$38,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 3,652 square feet masonry building perched on a 3,125 square feet lot in Chicago, Jefferson Township, Cook County. The 104-year-old home, a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance, included 4.5 bathrooms and a partial basement. The appellant selected assessment equity as the basis of the appeal.

Arguing the \$22,375 subject improvement assessment is inequitable, the appellant contends that equity demands the assessment rate be reduced to \$5.44 per improvement square foot. To show that the subject assessment is not uniform, the appellant proposed four class 2-12 properties within five blocks of the subject as equity comparables. These suggested comparators each had no air conditioning except submission #4, no garage or a 1.5-car garage, and a full or partial basement. The appellant's selections further ranged between 102 and 122 years in building age; 3,465 and 4,355 in living square footage; and \$4.87 and \$5.69 per improvement square foot in assessment.

The board of review responded that the subject improvement was fairly assessed at \$22,375, or \$6.13 per living square foot in its “Notes on Appeal.” In defense of the \$38,000 total subject assessment, the county board of review offered information about four two-story masonry buildings within a quarter mile of the subject as assessment benchmarks. The board of review’s preferred comparables all featured three to 4.5 bathrooms, no garage to a four-car garage, and a full to partial basement. These properties ranged from 98 to 106 years in building age; 3,480 to 3,840 square feet in improvement area; and \$6.20 to \$10.00 per improvement square foot in assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When a property tax appeal is based on unequal treatment in the assessment, the appellant must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation for the year in question of similarly situated properties of compelling proximity to, and with a lack of distinguishing characteristics of the assessment comparables from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant did not satisfy this burden of proof.

Of the parties’ submissions, board of review comparables #1 and #2 and appellant comparables #1 and #2 were most similar to the subject property and therefore constitute the best evidence of assessment equity in this record. Board of review comparable #1 was inferior to the subject because it had less living space and bathroom functionality, though it had a better basement. Similarly, board of review comparable #2 mitigated its smaller improvement and missing half bathroom with air conditioning. Meanwhile, appellant comparable #2 lies toward the low end of the equitable range because it included less livable area and bathroom functionality. By contrast, appellant comparable #1 featured marginally more living area and a 1.5-car garage. Given these comparables, the subject would be equitably assessed anywhere between \$5.60 and \$10.00 per improvement square foot. Because the subject’s \$6.13 per improvement square foot assessment falls inside this range, PTAB finds the appellant did not produce the requisite evidence to justify a reduction in the subject assessment.

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 20, 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

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