



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

APPELLANT: Lorena Soto
DOCKET NO.: 21-57827.001-R-1
PARCEL NO.: 07-34-212-009-0000

The parties of record before the Property Tax Appeal Board are Lorena Soto, the appellant(s), by attorney Dora Cornelio, 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: \$22,500
IMPR.: \$13,892
TOTAL: \$36,392

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) from the Property Tax Appeal Board decision for case 2019-35957 to challenge the assessment for the 2021 tax year for the same subject. 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 consists of a 12-year-old, two-story single-family dwelling of masonry construction with 3,464 square feet of living area. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, and a three-car garage. Appellant reported that the subject property was not an owner-occupied residence. The property's site is 20,000 square feet located in Roselle, Schaumburg Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed this direct appeal from the Board's January 16, 2024, decision on docket number 2019-39425, pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In support of this request, the appellant attached a copy of the Boards decision.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparable properties with varying degrees of similarities to the subject. Appellant reported the exact proximity of the suggested comparable properties to the subject property was “unknown” but disclosed that all the comparable properties had the same neighborhood code as the subject. Based on this evidence, the appellant requested a reduction in the subject’s assessment to \$35,212.

The board of review submitted its "Board of Review Notes on Appeal". The subject property had a total assessment of \$49,335. The subject property has an improvement assessment of \$26,835 or \$7.75 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparable properties with varying degrees of similarities to the subject. Based on this evidence the board of review requested confirmation of the subject’s assessment.

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 proven 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 that a reduction in the subject’s assessment is warranted.

The parties submitted nine total class 2-78 equity comparable properties for the Board’s consideration in determining assessment equity. The Board finds the best evidence of assessment equity to be appellant’s equity comparable properties #3, #4 and #5. These equity comparable properties had improvement assessments ranging from \$3.68 to \$4.07 per square foot of living area. The subject’s improvement assessment of \$7.75 per square foot of living area falls above the range established by the best comparable properties in this record. After considering all the comparable properties submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparable properties for differences from the subject, the Board finds the subject’s improvement assessment is not supported. The Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, 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: _____

June 17, 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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