



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

APPELLANT: Jose Aguilar
DOCKET NO.: 21-58261.001-R-1 through 21-58261.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jose Aguilar, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-58261.001-R-1	29-08-219-004-0000	937	1,255	\$2,192
21-58261.002-R-1	29-08-219-005-0000	937	6,371	\$7,308

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 parcels are improved with a two-story 6-unit residential apartment building of masonry exterior construction with 5,594 square feet of gross building area. The building is approximately 61 years old and features a full basement, finished with an apartment. The property has combined 6,250 square foot site and is located in Harvey, Thornton Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on April 12, 2019 for \$95,000. The appellant further disclosed the parties to the transaction were not related, the property sold using a Realtor, Corine Ward of Southland Real Estate, Inc. and the property was advertised for sale through the Multiple Listing

Service (MLS) for 2 months. The appellant further asserted that the sale was not due to foreclosure or done by contract for deed. As documentary support, the appellant provided a computer printout with the assigned Document Number for the Warranty Deed that was recorded on April 16, 2019 for the \$95,000 sale transaction depicting Alex Aguilar as the Grantee. Also submitted was a computer printout from the Cook County Recorder of Deeds highlighting the sale transaction and a copy of the recorded Warranty Deed. The Settlement Statement was also submitted reiterating the sale price and reporting a settlement date of April 12, 2019 including the payment of commissions to both Southland Real Estate, Inc. and Aguilar Realtors.

The appellant reported the board of review tax year 2021 assessments of the two parcels which comprise the subject property have a total combined assessment of \$14,192, which would reflect a market value of \$141,920 when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Ordinance.

Based on this evidence, the appellant requested a reduction in the subject's combined assessment of \$9,500 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for parcel number 29-08-219-004-0000 of \$3,091. Adding the assessments applied to both parcels as set forth above result in a market value of \$141,920 or \$25.37 per square foot of gross living area, land included, when using the median level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review detailed the subject two parcel property as "subject" and "comparable #1" resulting in information on three comparable sales located in the same assessment neighborhood code as the subject and ¼ of a mile from the subject. However, the street addresses of comparables #2 and #3 along with adjacent parcel numbers, indicate that the board of review submitted two comparable sales identified as comparables #2/#3 and #4. The comparable parcels contain either 3,000 or 6,250 square feet of land area which are each improved with a class 2-11 two-story frame or masonry buildings containing either 1,536 or 5,453 square feet of gross building area. The buildings are either 60 or 129 years old. Each comparable has a full basement, one of which has finished area. Comparable #4 has a one-car garage. The two comparables sold in March 2020 and August 2021 for prices of \$43,478 and \$85,002 or for \$15.59 and \$28.31 per square foot of gross building area, including land. As part of the grid analysis, the board of review depicts that the subject property sold in April 2019 for a combined price of \$95,004 or \$16.98 per square foot of gross living area, including land. No further documentation or explanation was submitted regarding this purported sale of the subject property.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 appellant reported the 2019 purchase price of the subject property and the board of review presented two suggested comparable sales in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #4, due to significant differences in age, dwelling size, lack of basement finish, and garage amenity, when compared to the subject property.

The Board finds the best evidence of market value to be the purchase of the subject property in April 2019 for a price of \$95,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the MLS and it had been on the market for 2 months. In further support of the transaction, the appellant submitted a copy of the Settlement Statement and other related documentation indicating the sale had been recorded. The Property Tax Appeal Board further finds the purchase price of \$95,000 is substantially below the market value reflected by the combined assessment of \$141,920.

In addition on this record, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the April 2019 sale transaction for \$95,000 nor to refute the contention that the \$95,000 purchase price was reflective of market value. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

In addition, board of review comparable #2/#3 depicting an August 2021 sale of a 60-year-old apartment building containing 5,453 square feet of gross building area with a sale price of \$85,002 or \$15.59 per square foot of gross building area, including land, further supports that the subject's sale price is reflective of market value at the relevant time period.

In conclusion, based on this record and in the absence of any competent evidence to challenge the recent sale of the subject property, the Board finds the best evidence of subject property's market value is the April 2019 sale price of \$95,000. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply and a reduction commensurate with the appellant's request for each parcel shall issue. 86 Ill.Admin.Code §1910.50(c)(2).

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: _____

November 25, 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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