



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

APPELLANT: Bryan Mercado
DOCKET NO.: 21-58270.001-R-1
PARCEL NO.: 09-26-106-008-0000

The parties of record before the Property Tax Appeal Board are Bryan Mercado, 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 **No Change** 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: \$6,040
IMPR.: \$89,046
TOTAL: \$95,086

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 7,550 square foot parcel of land improved with a 1-year-old, two-story, frame, single-family dwelling, containing 3,477 square feet of living area. The property is located in Park Ridge, Maine Township, Cook County and is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant contends assessment inequity and a contention of law as the bases of the appeal. In support of its assessment inequity argument, appellant submitted information on five suggested equity comparables. They were each improved with a single-family dwelling of either frame, masonry, or frame and masonry construction. They ranged in square feet of living area from 2,680 and 2,953 and in improvement assessment between \$21.57 and \$24.80 per square foot of living area. Appellant also included a copy of the PTAB's written decision for docket number 20-31300.001 reflecting a reduction in the final assessment for the subject property for the 2020

tax year to \$92,965. In its brief, Appellant requests a reduction in the subject property's valuation assessment to not exceed the 2020 assessment amount. Appellant also notes its Appeal Form that the subject property is not an owner-occupied residence. Based on this evidence, appellant requested a reduction in the subject's assessment to \$92,965.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total assessed valuation of \$95,086, with an improvement assessment of \$89,046, or \$25.61 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted one comparable property. The comparable property was improved with a two-story, single-family dwelling, of frame construction with 3,264 square feet of living area and was assessed at \$25.66 per square foot of living area. The board of review also included information in its grid analysis indicating the subject property sold in September 2018 for \$1,235,000 and the comparable property sold in July of 2020 for \$1,140,000.

Conclusion of Law

Appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted on its contention of law basis.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2020 tax year should not be carried forward to the tax year at issue as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a *residence occupied by the owner* is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review (emphasis added).

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2020 tax year. However, the record also indicates that the subject property is not an owner-occupied dwelling as required for Section 16-185 to apply. The appellant indicates in its Appeal Form that the subject property is not an owner-occupied residence. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the assessment as established in the Board's prior year's decision.

Appellant also contends assessment inequity as the bases 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 appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *appellant's comparables #2 and #4 and the board of review's comparable #1*. The best comparables had improvement assessments that ranged from \$21.75 to \$25.66 per square foot of living area. The subject's improvement assessment of \$25.61 per square foot of living area falls within the range established by the best comparables 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 or differences from the subject, the Board finds the subject's improvement assessment is supported. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is not 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

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: February 17, 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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