



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

APPELLANT: Samuel Sanchez
DOCKET NO.: 21-58994.001-R-1
PARCEL NO.: 19-01-319-037-0000

The parties of record before the Property Tax Appeal Board are Samuel Sanchez, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$3,125
IMPR.: \$14,509
TOTAL: \$17,634

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed a direct appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2021 tax year, after receiving a reduction in assessment for the same property in case 20-49819.001-R-1. 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 class 2-03 single-story dwelling of masonry construction, approximately ninety-nine years-old containing 1,319 square feet of living area. The property also contains a class 2-02 single-story dwelling of frame construction, approximately ninety-nine years old containing 752 square feet of living area. Both improvements have full basements and are on a 3,125 square foot lot in Lake Township, Chicago, Cook County.

The appellant contends assessment inequity for one improvement as the basis of the appeal. The appellant's petition identifies and provides information on one of the improvements – the class 2-03 structure with 1,319 square feet of living area. The petition makes no reference to the class 2-02 building. The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables with varying degrees of similarity to the class 2-03 portion of the subject property. The properties offered by

the appellant are single-story, class 2-03 buildings of frame or masonry construction, ranging in age from 72 to 125 years-old and ranging in size from 1,100 to 1,495 square feet of living area. All have one full bathroom and a full basement. The comparables range in distance to the subject from 0.13 to 0.43 miles. The comparables have assessed values ranging from \$8.63 to \$11.17 per square foot of living area. Based on this evidence, the appellant is requesting an assessment amount of \$17,634.

The board of review submitted its “Board of Review Notes on Appeal” stating the total assessment for the subject property as \$33,925. In its notes on appeal, the board of review challenges the Board’s jurisdiction over the appeal on the grounds that it is not for the same three-year assessment period as the previous appeal, docket number 20-49819, and was not filed within thirty days of the written notice of the decision on 20-49819. The notes on appeal make no reference to a second structure. The board of review did not submit any further evidence.

In rebuttal, the appellant submitted a letter asserting that the petition was properly filed under the “rollover” statute and that the board of review failed to dispute the appellant’s request for a reduction.

The Board conducted a hearing on the appellant’s petition by teleconference on August 27, 2026. The appellant was represented by his attorney, Jessica Hill-Magiera and the board of review was represented by Mario Casciaro and John Lartz. Mr. Casciaro argued that the appellant’s equity comparables were weak, particularly with respect to their proximity to the subject property. He asserted that the subject has two improvements. Mr. Casciaro also argued that that the appeal was improper as a direct appeal because the subject tax year is not in the same general assessment period as the subject appeal. Ms. Hill-Magiera said that her argument regarding direct appeal was in the record and she had nothing further to add. On August 30, Mr. Casciaro submitted supplemental information from Cook County Assessor records, as directed by the administrative law judge in the hearing, on the subject property showing that it has a second improvement – the class 2-02 improvement.

Conclusion of Law

The taxpayer asserts 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, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003). When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). The Board finds the appellant **did** meet this burden of proof and a reduction in the subject's assessment **is** warranted.

The Board finds that the appeal was timely filed on the thirtieth day after the decision on docket number 20-49819. The Board further finds that there is credible evidence that the subject property contains two residential buildings – the class 2-03 structure addressed in the appellant’s

petition and a class 2-02 structure. The 2-03 improvement has an allocated improvement assessment of \$16.46 per square foot of building area. The six comparable properties offered by the appellant have improvement assessments from \$8.63 to \$15.14 per square foot. The 2-03 allocated assessment of \$16.46 is above the range established by the best evidence comparables. Based on this record the Board finds the appellant **did** demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: _____

October 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 9-215 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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