



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

APPELLANT: Minerva Fernandez
DOCKET NO.: 22-20056.001-R-1
PARCEL NO.: 12-13-313-021-0000

The parties of record before the Property Tax Appeal Board are Minerva Fernandez, the appellant, by Salvador Lopez, attorney-at-law of Robson & Lopez LLC 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: \$4,480
IMPR.: \$23,372
TOTAL: \$27,852

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The 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 2022 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 is improved with a one-story dwelling of masonry exterior construction containing 1,022 square feet of living area. The dwelling is approximately 60 years old. Features of the property include a full basement finished with a recreation room, one bathroom, and a 2-car garage. The property has a 3,446 square foot site located in Norridge, Norwood Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables consisting of class 2-03 properties that are improved with 1-story or 1.5-story dwellings of masonry exterior construction that range in size from 1,577 to 1,798 square feet of living area and in age from 79 to 96 years old. Each comparable has a full basement finished

with a recreation room, and one, two or three bathrooms. One comparable has central air conditioning, and four comparables have a 1-car or 2-car garage. The comparables have the same assessment neighborhood code as the subject and are located from within the same block to .2 of a mile from the subject. The comparables have improvement assessments ranging from \$20,113 to \$26,522 or from \$12.75 to \$14.91 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$14,083.

The appellant submitted a copy of the final decision issued by the board of review disclosing a total assessment of \$27,852. The appellant indicated the subject has a land assessment of \$4,480 and an improvement assessment of \$23,372 or \$22.87 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" but reported the incorrect assessment of the subject property when contrasted with the total assessment as reflected on the final decision issued by the board of review. The board of review also indicated that 2019 was the first year of the general assessment cycle for the subject property rather than the 2022 assessment year at issue.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,080 to 1,152 square feet of living area. The homes range in age from 51 to 63 years old. Each property has a full basement with one having finished area, 1 or 1½ bathrooms, and a 2-car garage. Two comparables have central air conditioning. These properties are reported to have improvement assessments ranging from \$18,120 to \$21,050 or \$16.69 to \$18.44 per square foot of living area. The board of review incorrectly indicated in the subject had a total assessment of \$23,559 and an improvement assessment of \$19,957 or \$19.18 per square foot of living area.

Conclusion of Law

The appellant 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 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided information on five comparables with four differing from the subject dwelling in style being improved with 1.5-story dwellings. The appellant's comparables are also dissimilar to the subject dwelling in size being from approximately 54% to 74% larger than the subject and inferior to the subject in age being approximately 19 to 36 years older than the subject home. These comparables have improvement assessments that range from \$20,113 to \$26,522 or from \$12.75 to \$14.91 per square foot of living area. The subject's improvement assessment of \$23,372 or \$22.87 per square foot of living area falls within the range of the total improvement assessments but is above the range on a per square foot of living area basis as established by the appellant's comparables. The Board finds the subject's higher improvement

assessment on a square foot of living area basis is appropriate given the subject's newer age relative to the appellant's comparables, one story style, and considering economies of scale given the subject dwelling's smaller size in relation to the appellant's comparables. The Board gives less weight to the board of review submission as it appears the analysis is not based on the assessment for the subject property for the 2022 tax year. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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



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: September 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Minerva Fernandez, by attorney:
Salvador Lopez
Robson & Lopez LLC
121 S. Western Ave
Unit 1
Chicago, IL 60612

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602