



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

APPELLANT: Denis Cerezo
DOCKET NO.: 22-20595.001-R-1
PARCEL NO.: 12-02-218-001-0000

The parties of record before the Property Tax Appeal Board are Denis Cerezo, the appellant, by attorney Amy C. Floyd, Attorney at Law 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: \$8,539
IMPR.: \$28,460
TOTAL: \$36,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision 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 includes a 1,399 square feet, one-story residence of masonry construction situated on a 6,099 square feet site in Park Ridge of Norwood Park Township, Cook County. The 67-year-old class 2-03 home features 1.5 bathrooms, a full basement, two-car garage,¹ and central air conditioning.

The appellant argues the subject improvement of \$20.34 per square foot was inequitably assessed relative to nearby properties. The appellant submitted information on four equity comparables to substantiate the contention of inequitable assessment, each of which was around 68 years old and featured one full bathroom.

¹ The appellant provided internally inconsistent information regarding the presence of a garage in the subject property. Because the appellant indicated the subject property featured a two-car garage in the description of the property, which comports with the board of review's evidence, the Board finds the subject property contains a two-car garage.

In its “Board of Review Notes on Appeal,” the county board of review reiterated its improvement assessment of \$28,461 (\$20.34 per square foot) and total assessment of \$36,999 for the subject property. To show the subject improvement was equitably assessed, the board of review selected four properties within a quarter mile of the subject as equity comparables. The board of review’s selections were around 67 years old, had full basements, and featured air conditioning.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires 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; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment 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); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should consist of assessment documentation 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.

The Board finds the best evidence of assessment equity to be board of review comparables #2 through #4 and appellant comparable #1. Each of the board of review comparables differed from the subject in living square footage by fewer than 350 square feet and garage size; comparables #2 through #4 were otherwise identical or functionally similar to the subject in other respects. Similarly, appellant comparable #1 had one fewer half bathroom and 48 fewer square feet of living space. An equitable improvement assessment for the subject based on the best evidence in this record thus ranges from \$13.47 to \$28.01 per square foot of living area. Because the subject’s improvement assessment of \$20.34 per square foot falls within the equitable range, the appellant failed to show by clear and convincing evidence that a reduction in the improvement assessment is justified to rectify inequity.

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: _____

August 19, 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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