



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

APPELLANT: Joseph Castro
DOCKET NO.: 22-25323.001-R-1
PARCEL NO.: 11-18-405-017-0000

The parties of record before the Property Tax Appeal Board are Joseph Castro, the appellant, 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 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:

LAND: \$18,530
IMPR.: \$101,481
TOTAL: \$120,011

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 consists of a 2-story dwelling of stucco exterior construction with 4,092 square feet of living area that is approximately 132 years old. The dwelling features 3 baths, a full basement finished with a formal recreation room,¹ central air conditioning, and a fireplace. The property has a 7,412 square foot site and is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2-06 property² under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties disagree with regard to the subject's basement finish. The Board will accept the appellant's description of the subject's basement finished area as the board of review did not present the subject's property record card as required by section 1910.40(a) of the PTAB rules, or any other evidence to support its description of the subject's basement.

² Two-or-more story residence, over 62 years of age, containing from 2,201 to 4,999 square feet of living area.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of frame, masonry, or stucco exterior construction ranging in size from 3,756 to 4,349 square feet of living area and ranging in age from 119 to 152 years old. The comparables each feature three or six baths and a full basement finished with a recreation room. Three comparables have central air conditioning, four comparables have two or three fireplaces, and three comparables have a 2-car garage. The comparables have improvement assessments that range from \$93,149 to \$104,586 or from \$23.08 to \$24.86 per square foot of living area. The appellant also submitted a brief requesting a reduction to the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$135,970. The subject property has an improvement assessment of \$117,440 or \$28.70 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within ¼ of a mile from the subject and in the same assessment neighborhood code as the subject property. The comparables consist of 2-story, class 2-06 dwellings of frame or stucco construction ranging in size from 2,991 to 3,375 square feet of living area and ranging in age from 98 to 143 years old. The comparables feature from 2½ baths to 3 full and 2 half-baths, a full or partial basement, (one being finished with a formal recreation room), central air conditioning, one or two fireplaces, and from a 2-car to a 3.5-car garage. The comparables have improvement assessments ranging from \$87,247 to \$111,825 or from \$29.17 to \$34.43 per square foot of living area.

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of nine equity comparables in support of their positions before the Property Tax Appeal Board. The Board gave less weight to board of review comparables based on their significantly smaller dwelling sizes being from 18% to 27% smaller in dwelling size than the subject. Additionally, each board of review comparable features a garage which the subject lacks, and three board of review comparables have unfinished basements, dissimilar to the subject's finished basement. The Board also gave less weight to appellant's comparables #1, #2, and #4 due to each of these having a garage, a feature that the subject lacks.

The Board finds the best evidence of equity in assessment to be appellant's comparables #3 and #5 which are most similar to the subject in location, design, age, dwelling size, finished basement, and other features. The two best comparables in this record have improvement

assessments of \$93,149 and \$101,250 or \$24.80 and \$24.86 per square foot of living area. The subject's improvement assessment of \$117,440 or \$28.70 per square foot of living area is above the two best equity comparables in this record both in terms of overall improvement assessment and on a per square foot of living area basis.

After considering all the evidence in the record with largest weight given to the two most similar comparables to the subject, and after considering adjustments to the two best comparables for differences from the subject, the Board finds that the subject improvement is inequitably assessed and, therefore, a reduction in the subject's improvement assessment commensurate with the appellant's request is warranted.

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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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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