



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

APPELLANT: Jimmy Lopez
DOCKET NO.: 22-31601.001-R-1
PARCEL NO.: 17-05-107-051-1004

The parties of record before the Property Tax Appeal Board are Jimmy Lopez, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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: \$2,931
IMPR.: \$33,826
TOTAL: \$36,757

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 an approximately 19-year-old three-story condominium dwelling with 1,327 square feet of living area of masonry construction. Features of the home include a central air conditioning, two bathrooms, and a fireplace. The property has a 5,185 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. The comparables are located 1.2 miles to 2.3 miles away. The comparables are 10- to 44-year-old class 2-99 condominium units with masonry construction. Comparable #1 was sold on August 17, 2020, for \$325,000 and has a sale price per square foot of \$180.56. Comparable #2 was sold on May 19, 2021, for a sale

price of \$290,00 and has a sale price per square foot of \$223.08. Comparable #3 was sold on March 22, 2022, for a sale price of \$237,500 and has a sale price per square foot of \$211.30. Comparable #4 was sold on August 11, 2020, for a sale price of \$390,000 and has a sale price per square foot of \$254.55. It is also noted that the subject property was sold on January 1, 2022, for a sale price of \$367,580 and has a sale price per square foot of \$277.00. The appellant is requesting a total assessment of \$28,845.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,757. The subject's assessment reflects a market value of \$36,757 or \$277.00 per square foot of living area, including land. In support of its contention of the correct assessment the board of review submitted a condominium analysis for all of the units in the building that the subject is located in. The board of review relies on a sale of one unit that was sold on October 11, 2022, for a sale price of \$440,000. The assessed value of this unit would be \$44,000. Based on the sale of this unit, the board of review is stating that this unit that represents 16.28% of ownership of the building would, the entire assessed value of the building would be \$270,270. The board of review then extrapolated that the subject unit that represents an ownership interest of 16.63% of the building would then have an assessed value of \$44,946. The board of review is requesting that the current assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the 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 market value to be board of review's condominium analysis, the recent sale of the subject property, and appellant's comparable #4. The overall best evidence of market value is the sale of the subject property on January 1, 2022, for a sale price of \$367,580. Sale comparables #1, #2, and #3 provided by the appellant are at least 1.6 miles away, which lessens the persuasiveness of those comparables. Sales comparable #4 was somewhat closer to the subject and was the most persuasive comparable submitted by the appellant. The board of review's condominium analysis was persuasive as it was based on a recent sale of a property in the building, however, the analysis is somewhat limited in that it does not consider the sale of the subject unit. The subject's current assessment reflects a market value of \$270.00 per square foot of living area, including land, which is within the range established by the best comparable sale from the appellant and the condominium analysis provided by the board of review, and matches the assessed value from the recent sale of the subject from January 1, 2022. Based on this evidence the Board finds 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: _____

December 23, 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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