



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

APPELLANT: Sara Ayala
DOCKET NO.: 22-33041.001-R-1
PARCEL NO.: 17-19-424-038-0000

The parties of record before the Property Tax Appeal Board are Sara Ayala, the appellant(s); 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: \$9,375
IMPR.: \$30,625
TOTAL: \$40,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 multi-family, two-story dwelling of masonry construction. As of the instant lien date the subject was approximately 138 years old. The subject has a full unfinished basement, air conditioning, and a two-car garage. The subject has a 3,125 square foot site and is in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation and assessment equity.

With respect to the overvaluation argument, Appellant submitted a blurry 2018 appraisal and information on the purchase of the subject in 2018. Appellant also submitted three sales comparables. They are described as class 2-11 properties. The properties range from 129 to 134 years old. They are located between .3 miles and .9 miles from the subject. The comparables range from 1,764 to 2,613 square feet of building area. The comparables have sites that range from 2,750 to

3,125 square feet of land area. The comparables sold between March 2023 and June 2023 for prices between \$316,000 and \$340,000 or \$124.38 and \$179.14 per square foot of living area, including land. Appellant lists the subject as containing 2,020 square feet of building area.

With respect to the equity argument, Appellant submitted information on three suggested comparable class 2-11 dwellings. Two are frame construction, and one is frame-and-masonry construction. As of the lien date, Appellant's comparables ages range from 135 to 143 years old. Appellant's comparables range in size from 1,640 square feet to 2,478 square feet of living area. Appellant did not disclose the improvement assessments for the proposed comparables nor the improvement assessment per square foot values. Each comparable has the same neighborhood code as the subject property, with proximities ranging from .3 miles to .9 miles from the subject.

The Cook County Board of Review (BOR) submitted its "Board of Review Notes on Appeal." The subject's assessment is \$58,253 which reflects a market value of \$582,530 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The subject's assessment reflects a market value of \$113.22 per square foot of living area, including land based off 5,145 square feet of improvement area. The subject also has a total improvement assessment of \$48,878 or \$9.50 per square foot based off of 5,145 square feet of living area. The BOR listed the subject as containing 5,145 square feet of living area with no further explanation.

With respect to the overvaluation argument, the BOR submitted four sales comparables in support of its final assessment. The BOR did not disclose the number of stories, the classification, or the proximities of the proposed sales comparables. As of the lien date the BOR comparables range from two to 148 years old. The comparables range from 4,786 to 5,550 square feet of building area. The BOR did not disclose the lot size of the proposed comparables. The comparables sold between January 2022 and November 2022 for prices between \$945,000 and \$2,050,000 or \$193.85 and \$413.89 per square foot of living area, including land.

With respect to the equity argument, the BOR submitted four equity comparables in support of its final assessment. The properties are described as two-story, multi-family dwellings, with two located within a quarter mile of the subject and two within the same subarea as the subject. All four BOR comparables share the same neighborhood code as the subject. All are masonry construction. As of the lien date the BOR comparables range from 128 to 143 years old. The comparables range from 4,884 to 5,191 square feet of building area and have improvement assessments from \$9.58 to \$10.77 per square foot of building area.

At hearing, Appellant testified that the actual square footage of the improvement is 2,020 square feet of living area as opposed to the BOR's figure of 5,145 square feet of living area. In support, Appellant pointed to the floorplan sketch in the 2018 appraisal tendered as part of her petition. Appellant further testified that the subject's characteristics have not changed since 2018.

Appellant did not present her appraiser as a witness at hearing.

The BOR representative, Shaina Hall, argued that the 2018 purchase and 2018 appraisal were not recent enough to be relevant. Ms. Hall also argued that Appellant on her petition only indicated equity and sales arguments, that Appellant did not indicate she was contesting the square footage of the subject's improvement.

Conclusion of Law

When market value is the basis of the appeal, the value of the property must be proven 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 that any valuation considerations based off the 2018 purchase or 2018 appraisal are not recent enough to be reliable indicators of value. Moreover, the appraiser did not appear to testify at hearing, so any of the conclusions and adjustments in the appraisal would not be considered.

With respect to the square footage argument, the Board finds that because Appellant indicated both equity and sales arguments in her petition, the issue of the subject's improvement size is properly before this Board. It is plain that the size of the improvement is a basic part of both an equity and sales analysis. The Board finds that Appellant demonstrated that the square footage of the subject improvement is 2,020 square feet. Although the appraisal is largely illegible, Appellant did submit as part of petition a clear copy of the "Floorplan Sketch" page of the appraisal that indicates the size of the improvement is 2,020 square feet. And the Board finds Appellant's testimony credible that the subject's characteristics, i.e. square footage, have not changed since the 2018 appraisal. Therefore the Board finds the subject contains 2,020 square feet of living area which reflect a market value based on the assessment of \$288.38 and an improvement assessment of \$24.20 per square feet of living area.

Therefore, the Board turns to the parties' sales comparables in the record. The Board finds the three Appellant comparables are most similar to the subject in location, corrected size, style, exterior construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. The comparables sold for prices ranging from \$316,000 to \$340,000 or from \$124.38 to \$179.14 per square foot of living area, including land. The Board finds the subject had a market value of \$400,000 as of the lien date. Since market value has been established, the 2022 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. Based on this record the Board finds the appellant did demonstrate by a preponderance of the evidence that the subject was overvalued, and a reduction in the subject's assessment is justified. After this reduction, the Board finds the subject is equitably assessed.

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

AGENCY

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