



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

APPELLANT: Alfonzo Ruiz
DOCKET NO.: 22-34589.001-R-1
PARCEL NO.: 12-26-417-048-0000

The parties of record before the Property Tax Appeal Board are Alfonzo Ruiz, the appellant, by Timothy C. Jacobs, attorney-at-law of Kovitz Shifrin Nesbit 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: \$5,586
IMPR.: \$23,414
TOTAL: \$29,000

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 1.5-story dwelling of frame and masonry exterior construction containing 1,918 square feet of living area. The dwelling is approximately 71 years old. Features of the property include a partial basement with a formal recreation room, central air conditioning, one bathroom, and a 2-car garage. The property has a 5,320 square foot site located in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.¹

¹ Both parties described the subject as a class 2-04 property with a home containing 1,918 square feet of living area. The appellant indicated the home is a 1-story dwelling while the board of review described the home as a 1.5-story dwelling. The board of review submission included a copy of a photograph of the subject dwelling depicting a split foyer or a 1.5-story house. For purposes of this appeal the Board finds the subject is improved with a 1.5-story dwelling.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables composed of class 2-04 properties improved with 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction that range in size from 1,857 to 2,257 square feet of living area. The homes range in age from 68 to 134 years old. Five comparables have full or partial basements with finished area and one comparable has a slab foundation. The comparables have 1½, 2, 2½ or 3 bathrooms, and either a 1-car or a 2-car garage. One comparable has central air conditioning, and three comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located from .2 to 1.3 miles from the subject property. The comparables have improvement assessments ranging from \$13,500 to \$22,414 or from \$6.81 to \$10.23 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$20,744.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,000. The subject property has an improvement assessment of \$23,414 or \$12.21 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 composed of class 2-03 or 2-04 properties improved with 1.5-story dwellings of frame and masonry exterior construction that range in size from 1,440 to 1,866 square feet of living area. The homes range in age from 69 to 88 years old. Each property has a full or partial basement with one having finished area, central air conditioning, and a 1.5-car or 2-car garage. The comparables have 1½, 2, or 2½ bathrooms. Two comparables each have one fireplace. These properties have the same assessment neighborhood code as the subject property and are located in the subarea or ¼ of a mile from the subject property. Their improvement assessments range from \$18,662 to \$23,810 or from \$12.66 to \$12.96 per square foot of living area. The board of review contends the building assessed value per square foot for the comparables are higher than the subject, which supports the assessed value as equitable.

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 parties submitted information on ten equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1, #2, #3, #4 and #5 due to differences from the subject property in foundation, age, and/or size. The Board gives less weight to board of review comparable #2 due to differences from the subject in dwelling size. The Board gives most weight to appellant's comparable #6 and board of review comparables #1, #3 and #4. These four comparables range in size from 1,718 to 1,900 square feet of living area and in age from 67 to 88 years old. Each comparable is smaller than the subject dwelling

indicating upward adjustments for size would be appropriate. Appellant's comparable #6 lacks central air conditioning and has a smaller garage than the subject necessitating upward adjustments to make the comparable more equivalent to the subject for these differences. Board of review comparable #1 has a smaller garage than the subject suggesting an upward adjustment would be appropriate for this difference. Additionally, the three board of review comparables have unfinished basements, unlike the subject, indicating upward adjustments would be appropriate for this dissimilarity. Conversely, each of these comparables has $\frac{1}{2}$ or 1 more bathroom than the subject and three comparables each have a fireplace, unlike the subject, indicating downward adjustments to the comparables to make them more like the subject for these differences would be appropriate. These four comparables have improvement assessments that range from \$14,000 to \$23,810 or from \$7.37 to \$12.76 per square foot of living area. The subject's improvement assessment of \$23,414 or \$12.21 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to make the best comparables more like the subject property, 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: _____

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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