



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

APPELLANT: Nilda Hernandez
DOCKET NO.: 22-36241.001-R-1
PARCEL NO.: 12-25-304-034-0000

The parties of record before the Property Tax Appeal Board are Nilda Hernandez, the appellant, by attorney Kyle Gordon Kamego, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$5,062
IMPR.: \$24,937
TOTAL: \$29,999

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 1.5-story dwelling of masonry exterior construction with 1,762 square feet of living area. The dwelling is approximately 92 years old. Features of the home include a full basement with finished area, 1½ bathrooms, central air conditioning, and a 1-car garage. The property has a 3,750 square foot site and is located in Elwood Park, Leyden Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument, the appellant provided evidence disclosing the subject property was purchased from IH2 Property Illinois L.P. on March 12, 2020 for a sale price of \$254,900. In Section IV of the Residential Appeal petition, the appellant further disclosed the parties to the transaction were not related, the property was

sold through a realtor with Torg Realty Inc., the property was advertised for sale in a multiple listing service (MLS) for 6 weeks, and the sale was not due to a foreclosure action or using a contract for deed. To document the sale, the appellant submitted a printout of the Closing Disclosure document which reiterated the subject's sale date and price and disclosed real estate commissions were paid to two entities.

In support of assessment inequity argument, the appellant also submitted information on four suggested equity comparables that are located within the same assessment neighborhood code as the subject and from 0.5 of a mile to 1.5 miles from the subject property. The comparables consist of class 2-03, 1.5 story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,498 to 1,767 square feet of living area. The dwellings are 70 to 96 years old. Each comparable has a partial or a full basement but no data was provided whether the basement have finished or unfinished area. Each comparable has central air conditioning and either a 1½-car or a 2-car garage. The comparables have improvement assessments ranging from \$19,100 to \$22,893 or from \$11.73 to \$12.96 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduction in the subject's total assessment to \$25,490 to reflect its purchase price and a reduced improvement assessment of \$20,427 or \$11.59 per square foot of living area.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,999. The subject's assessment reflects a market value of \$299,990 or \$170.26 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$24,937 or \$14.15 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted sales and assessment information on four comparables. The properties are located within the same assessment neighborhood code as the subject property and ¼ of a mile from the subject property. The comparables consist of class 2-03, 1-story or 1.5-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,740 to 1,799 square feet of living area. The dwellings are 95 or 96 years old. Each comparable has a partial or a full basement with one having finished area, two comparables each have central air conditioning, and three comparables each have a 2-car garage. The comparables have from 3,660 to 4,012 square foot sites and sold from March 2019 to January 2022 for prices ranging from \$330,000 to \$455,000 or from \$188.03 to \$261.49 per square foot of living area, including land. The comparables have improvement assessments ranging from \$23,856 to \$30,059 or from \$13.59 to \$16.84 per square foot of living area. In addition, the board of review's comparative grid analysis shows the subject property sold in March 2020 for a sale price of \$254,900. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends, in part, 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 based on overvaluation is not warranted.

With respect to the overvaluation argument, the appellant provided evidence regarding the sale of the subject property in March 2020 for a price of \$254,900 and the board of review submitted four comparable sales for the Property Tax Appeal Board's consideration. The Board has given less weight to the subject's sale in March 2020 and the sale of the board of review comparable #2 which sold in March 2019. The Board finds these transactions are dated and are less likely to be reflective of the subject's market value as of the January 1, 2022 assessment date at issue. The Board also gives less weight to the board of review comparable #4 due to its dissimilar design when compared to the subject.

The Board finds the best evidence of market value in this record to be the board of review's comparables #1 and #3 which sold more proximate to the assessment date at issue. These comparables are also similar to the subject in location, age, dwelling size and have a basement foundation, like the subject but still require adjustments for differences to the subject property, such as a lack of finished basement area, central air conditioning and/or a garage amenity, which are features of the subject property. These two comparables sold in April and November 2021 for prices of \$330,000 and \$350,000 or for \$188.03 and \$194.55 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$299,990 or \$170.26 per square foot of living area, including land, which falls below the two best comparables in this record. Based on this evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment based on overvaluation is not warranted.

Alternatively, 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 based on assessment equity is not warranted.

The parties provided eight equity comparables for the Board's consideration. The Board has given less weight to the appellant's comparables due to differences from the subject in location, age and/or dwelling size. The Board has also given less weight to the board of review comparables #2 and #4 due to their dissimilar designs.

The Board finds the best evidence of assessment equity to be the board of review comparables #1 and #3 which are overall more similar to the subject in location, design, age, dwelling size, and some features. However, these comparables still require adjustments for differences to the subject, such as upward adjustments for a lack of a finished basement area, central air conditioning, and/or a garage amenity, which are features of the subject property. These two

comparables have improvement assessments of \$23,856 and \$26,583 or \$13.59 and \$14.78 per square foot of living area. The subject's improvement assessment of \$24,937 or \$14.15 per square foot of living area is supported by the two best comparables in this record. Based on this record, 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 based on assessment uniformity 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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