



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

APPELLANT: Carlos Sandoval  
DOCKET NO.: 22-36819.001-R-1  
PARCEL NO.: 12-27-405-033-0000

The parties of record before the Property Tax Appeal Board are Carlos Sandoval, the appellant, by attorney Nicholas T. McIntyre, of Much Shelist, P.C. 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:** \$4,593  
**IMPR.:** \$14,406  
**TOTAL:** \$18,999

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-story dwelling of masonry exterior construction with 786 square feet of living area. The home is approximately 70 years old. Features include a partial basement with finished area, 1 bathroom, and a 1.5-car detached garage.<sup>1</sup> The property has a 4,375 square foot site and is located in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV of the residential appeal petition disclosing the subject property was purchased from Ramonito F. and Leilani Joy Manalili (the sellers) on December 30, 2019 for a

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<sup>1</sup> The board of review described the subject as having finished basement area and a 1.5-car garage, which was not refuted by the appellant.

price of \$24,000, the sale was not between related parties, the property was sold through Lynn Bjorvik, an agent with Baird & Warner, the property was advertised in a multiple listing for 30 days, and the sale was not due to foreclosure action or using a contract for deed. To document the sale the appellant provided a signed copy of the settlement statement further disclosing real estate commissions were paid to two entities. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$18,999. The subject's assessment reflects a market value of \$189,990 or \$241.72 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within the same assessment neighborhood code as the subject property and approximately ¼ of a mile from the subject. The comparables have sites ranging in size from 4,263 to 5,000 square feet of land area and are improved with class 2-02, 1-story dwellings of masonry or frame and masonry exterior construction ranging in size from 786 to 803 square feet of living area. The dwellings are 71 or 74 years old. Each dwelling has a partial or full finished basement, 1 bathroom, and either a 1-car, a 1.5-car or a 2-car garage. Two comparables have central air conditioning. The properties sold from December 2020 to February 2022 for prices ranging from \$215,000 to \$295,000 or from \$273.54 to \$369.21 per square foot of living area, land included.

In addition, the board of review provided a notation that stated "The attorney is appealing on the subject's 2019 sale for \$162,000. The home was sold "as-is" in need of renovations, with buyer responsible for village code violations. The 2019 sale is also not eligible to be granted for the entire current triennial. Please see MLS below, and four comparable sales located in ¼ mile, within 20 sqft in size. **Cash sale.**" The MLS listing provided by the board of review further supported the details related to the subject's sale disclosed by both parties. Based on this evidence, the board of review requested the subject's 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.

This record contains the sale of the subject and four suggested comparable sales submitted by the board of review for the Board's consideration. The Board has given reduced weight to the sale of the subject property which occurred approximately 2 years prior to the lien date of January 1, 2022. As an initial matter, the Board finds neither party presented evidence of the subject's condition as of January 1, 2022. The Board has also given less weight to the board of review

comparable #4 that sold in December 2020 and occurred less proximate in time to the lien date at issue for this appeal.

The Board finds the best evidence of market value to be the board of review's comparables #1, #2, and #3 that sold proximate in time to the January 1, 2022 lien date and are also relatively similar to the subject in location, age, dwelling size, and some features. These three comparables sold from \$215,000 to \$295,000 or from \$273.54 to \$369.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$189,990 or \$241.72 per square foot of living area, including land, which is less than the three best comparable sales in this record both in terms of overall market value and on a price per square foot basis. Based on the market value evidence in this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment based on overvaluation 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

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