



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

APPELLANT: Enrique Zavala
DOCKET NO.: 22-37693.001-R-1
PARCEL NO.: 17-30-116-030-0000

The parties of record before the Property Tax Appeal Board are Enrique Zavala, the appellant, by attorney William I. Sandrick, of Sandrick Law Firm, LLC in Homewood, 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: \$7,200
IMPR.: \$40,800
TOTAL: \$48,000

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 consists of a three-story multi-family building of masonry exterior construction with 4,158 square feet of gross building area which is approximately 133 years old. Features include a full unfinished basement and 3 full bathrooms. The property has a 2,400 square foot site and is located 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.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data reporting the subject property was purchased on May 28, 2021, for a price of \$480,000. The appellant further reported the parties to the transaction were not related and the property was sold by “Angela E. Rivera @ Gonzalo Quiroz,” the owners. Additionally, the property was reportedly advertised for two months with a yard sign

and was not sold due to a foreclosure action, nor was it sold using a contract for deed. The appellant also submitted a copy of the Settlement Statement and documentation that a Warranty Deed was recorded. 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" disclosing the total assessment for the subject of \$55,000. The subject's assessment reflects a market value of \$550,000, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In response to the appeal, the board of review asserted its comparable sales were similar to the subject in age, construction, size and proximity with an average sale price of \$115.30 per square foot. Applying that price with an adjustment for the subject's size would result in a value of \$551,417 which supports the current assessment.

In support of its contention of the correct assessment, the board of review submitted information on four properties, three of which include sales data. Comparable #3 has only assessment data and will not be further addressed as it is not responsive to this overvaluation argument.

Comparables #1, #2 and #4 are located in the subject's neighborhood code and within ¼ of a mile from the subject. The parcels contain either 2,400 or 3,380 square feet of land area and are improved with class 2-11 three-story multi-family buildings of masonry exterior construction. The buildings are 120 or 123 years old and range in size from 2,979 to 4,020 square feet of gross building area. Two comparables have full basements, one of which is finished, and comparable #4 has a concrete slab foundation. Features include 3 to 6 bathrooms and comparable #4 has a two-car garage. The comparables sold from June 2019 to May 2021 for prices ranging from \$550,000 to \$790,000 or from \$136.82 to \$265.19 per square foot of gross building area, including land. The data for the subject also depicts a sale in June 2021 for \$480,000 or \$115.44 per square foot of gross building area, including land.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant reported the May 2021 sale of the subject, which was confirmed in the board of review's evidence, and included suggested comparable properties to support the parties' respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the board of review comparables #1 and #2, as the sales occurred in 2019 or approximately 30 months prior to the lien date at issue herein of January 1, 2022. The Board has also given

reduced weight to board of review comparable #4 due to its significantly smaller building size and concrete slab foundation, when compared to the subject property.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2021 for a price of \$480,000. The appellant provided evidence demonstrating the sale was not between related parties and was not due to foreclosure nor was the property sold via a contract for deed. In addition, a copy of the Settlement Statement and evidence of the issuance of a Warranty Deed were provided by the appellant. Moreover, the appellant reported that the property was advertised “on the open market” with a sign in the yard for a period of two months prior to the sale transaction.

The Board finds the purchase price of \$480,000 is below the market value reflected by the assessment of \$550,000. Additionally, and most notably, the Property Tax Appeal Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. This conclusion is further bolstered by the board of review's acknowledgement of the sale of the subject in its grid analysis.

Based on this record, the Board finds the subject property had a market value of \$480,000 as of January 1, 2021. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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: _____

May 20, 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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