



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

APPELLANT: Kelly Zavala
DOCKET NO.: 22-38578.001-R-1
PARCEL NO.: 12-25-125-018-0000

The parties of record before the Property Tax Appeal Board are Kelly Zavala, the appellant, by attorney Eric Feldman of Eric Feldman & Assoc. 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: \$4,839
IMPR.: \$25,752
TOTAL: \$30,591

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 one-story dwelling of masonry exterior construction with 1,110 square feet of living area. The dwelling is approximately 94 years old. Features of the home include a full basement that is finished with a formal recreation room, one bathroom and a two-car garage. The property has a 3,585 square foot site and is located in Elmwood 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located from .10 to .38 of a mile from the subject property, two of which are located along the same street as the subject. The comparables are improved

with one-story or one and one-half-story dwellings of masonry exterior construction ranging in size from 1,099 to 1,165 square feet of living area. The dwellings are from 91 to 95 years old. The comparables each have a full basement that is finished with a formal recreation room, one or two full bathrooms and either a one-car or a two-car garage. Comparable #4 has a fireplace. The comparables have improvement assessments ranging from \$18,842 to \$20,631 or from \$16.17 to \$18.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$19,514 or \$17.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review decision for the 2022 tax year disclosing the total assessment for the subject of \$30,591. The subject property has an improvement assessment of \$25,752 or \$23.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. The comparables are located within the same block or approximately ¼ of a mile from the subject, two of which are also along the same street as the subject property. The comparables are improved with one-story dwellings of masonry exterior construction, each containing 1,110 square feet of living area. The dwellings are from 93 to 95 years old. The comparables each have a full basement, one of which is finished with a formal recreation room. Each comparable has one full bathroom and a two-car garage. Comparable #1 has an additional half bathroom. The comparables have improvement assessments ranging from \$25,803 to \$27,159 or from \$23.25 to \$24.47 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparables #1 and #2 which have dwellings that are dissimilar one and one-half-story designs, when compared to the subject dwelling's one-story design.

The Board finds the appellant's comparables #3, #4 and #5, along with the four comparables submitted by the board of review have the same assessment neighborhood code and property classification code as the subject. These seven comparables are one-story dwellings, like the subject and are similar, if not identical, to the subject dwelling in size and age. However, the Board finds the comparables have varying degrees of similarity when compared to the subject in

bathroom count, basement finish, fireplace count and garage capacity, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, these seven comparables have improvement assessments ranging from \$19,659 to \$27,159 or from \$17.71 to \$24.47 per square foot of living area. The subject's improvement assessment of \$25,752 or \$23.20 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the best comparables in the record for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

Based on this record, the Board finds 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

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