



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

APPELLANT: Kevin Parra
DOCKET NO.: 22-44560.001-R-1
PARCEL NO.: 10-23-315-034-0000

The parties of record before the Property Tax Appeal Board are Kevin Parra, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd., 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: \$5,479
IMPR.: \$27,520
TOTAL: \$32,999

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 one-story dwelling of frame and masonry exterior construction with 1,275 square feet of living area and which is approximately 63 years old. Features include a full basement,¹ and central air conditioning. The property has a 4,059 square foot site and is located in Skokie, Niles 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 concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located in the same neighborhood code as the subject. The parcel number of the subject depicts township 10 as do each of the comparables although none of the comparables

¹ The appellant reports a recreation room in the basement while the assessing officials report an unfinished basement. Thus, it is likely if this feature is present in the dwelling it has not been included in the assessment.

have the same section number 23 of the subject. The comparables consist of class 2-03 one-story dwellings of masonry exterior construction which range in age from 62 to 73 years old. The dwellings range in size from 1,286 to 1,395 square feet of living area. Four comparables have full basements, and comparable #1 has a concrete slab foundation. Comparable #1 has central air conditioning. Four comparables have from a one-car to a two-car garage. The comparables have improvement assessments ranging from \$15,000 to \$17,644 or from \$11.56 to \$13.14 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$16,358 or \$12.83 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 final decision disclosing the total assessment for the subject of \$32,999. The subject property has an improvement assessment of \$27,520 or \$21.58 per square foot of living area.

In response to the appellant's evidence, the board of review asserted the appellant's comparable "appear to be outside the subject's subarea." In addition, the board of review contends that the subject property sold in 2021 for \$370,000.²

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same neighborhood code and ¼ of a mile from the subject. Each of the comparables share the same township and section as the subject based on the parcel numbers as well. The comparables consist of class 2-03 one-story dwellings of masonry or frame and masonry exterior construction which are 64 to 70 years old. The dwellings range in size from 1,221 to 1,368 square feet of living area. The comparables have full or partial basements, central air conditioning, and three comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$28,358 to \$31,528 or from \$22.17 to \$23.44 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

² The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). As depicted herein for tax year 2022, the subject's assessment equates to a market value of \$329,990. This record contains no other market value evidence for any of the comparables.

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 a total of nine suggested equity comparables to support their respective positions before the Property Tax Appeal Board which are similar to the subject in neighborhood code and classification. The Board has given reduced weight to appellant's comparables #1, due to differing foundation type when compared to the subject and other comparables in the record.

The Board finds the best equity comparables in the record are the appellant's comparables #2 through #5 along with the board of review comparables, which are most similar to the subject in dwelling size, foundation type, some features, and range in age from 62 to 73 years old as compared to the subject which is 64 years old. Each of the best comparables have full or partial basements, foundations similar to the subject. Four of the best eight comparables lack central air conditioning which is a feature of the subject dwelling necessitating upward adjustments to these comparables for this difference. Six of the best comparables need downward adjustments to account for a garage feature while the subject lacks a garage. The best comparables in the record have improvement assessments ranging from \$16,500 to \$31,528 or from \$12.65 to \$23.44 per square foot of living area. The subject has an improvement assessment of \$27,520 or \$21.58 per square foot of living area which is within the range of the best comparables in the record both in terms of overall improvement assessment and on a per-square-foot of living area basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject to make the comparables more similar to the subject, 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: _____

October 21, 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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