



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

APPELLANT: Emmanuel Rodriguez
DOCKET NO.: 22-50240.001-R-1
PARCEL NO.: 10-14-413-023-0000

The parties of record before the Property Tax Appeal Board are Emmanuel Rodriguez, the appellant, by attorney Abby L. Strauss, of Schiller Law 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: \$9,450
IMPR.: \$43,550
TOTAL: \$53,000

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 is improved with a two-story dwelling of masonry exterior construction with 2,369 square feet of gross building area which is approximately 16 years old. Features include a full basement, central air conditioning, 2½ bathrooms, central air conditioning, a fireplace, and a two-car garage. The property has a 7,875 square foot site and is located in Evanston, Niles Township, Cook County. The subject is classified as a class 2-78 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 partially completed Section IV – Recent Sale Data of the appeal petition reporting the subject was purchased on May 25, 2021 for \$457,000. The appellant reported the property was sold by the owner Abida Husain Sayed and the property was not advertised prior to being sold. The

appellant also reported the sale was not the result of a foreclosure action but was sold through the use of a contract for deed entered into on June 24, 2021.

In further support, the appellant submitted a copy of the two-page Settlement Statement executed by the buyer and seller. The Settlement Statement depicts the subject's parcel number, closing date and purchase price. No portion of the document depicts distribution of commissions for realtors involved in the transaction.

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 \$53,000. The subject's assessment reflects a market value of \$530,000 or \$223.72 per square foot of gross building area, 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 noted the appellant has relied upon a sale that does not reflect sales commissions being paid and it was a "cash sale." As a result, the Cook County Board of Review rejected the purported recent sale appeal.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales, where comparable #3 is located in the same neighborhood code as the subject and each is located in the "subarea" of the subject. The parcels range in size from 6,888 to 8,394 square feet of land area which are improved with class 2-78 two-story dwellings of frame and masonry exterior construction. The dwellings range in age from 35 to 50 years old and range in size from 2,322 to 3,072 square feet of living area. Each comparable has a full or partial basement, 2½ or 3½ bathrooms, central air conditioning, a fireplace, and a two-car garage. The comparables sold from December 2020 to December 2021 for prices ranging from \$582,000 to \$799,900 or from \$244.14 to \$265.04 per square foot of living area, including land.

As part of the grid, the board of review also depicts that the subject sold in June 2021 for a sales price of \$457,000 or \$192.91 per square foot of living area, including land.

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

In rebuttal, the appellant cited case law requiring the appellant proving value of the property by a preponderance of the evidence. Citing a procedural rule of the Property Tax Appeal Board, the appellant asserts documentation was submitted "indicating the subject property was purchased for \$457,000." Next, the appellant claimed the board of review "failed to address the issue before the Illinois Property Tax Appeal Board of the subject property's market value and the proper level of assessment." In support of this assertion, the appellant argued the board of review failed to comply with submission of comparable properties as the submission lacked supporting documentation. The board of review also pointed out that not all of the comparables were located in the subject's neighborhood code.

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.

As an initial matter, while in rebuttal the appellant cited to 86 Ill.Admin.Code §1910.65(c)(4) of the procedural rules of the Property Tax Appeal Board for the proposition that documentation was “required.” The rule provides in pertinent part that proof of market value **may** consist of one of four differing options, where it is *recommended* that “documentation” of not fewer than three recent sales of suggested comparables be provided with “documentation” of the similarity, proximity and lack of distinguishing characteristics. The Board finds that the Comparable Sales grid analysis supplied by the board of review met the provisions of cited procedural rule. Furthermore, the Board finds that it was the appellant’s opportunity in submission of rebuttal to contradict and/or disprove the factual assertions of the board of review set forth in the grid analysis with contradictory documentation, if any, as to the board of review comparable sales evidence. (See 86 Ill.Admin.Code §1910.66). Instead of addressing the merits of the board of review’s comparable sales evidence, the Board finds that the appellant chose to argue failure of the board of review to comply with procedural rules with the submission that was made, thereby waiving any argument that the board of review sales data was inaccurate and/or nonexistent.

The appellant submitted limited data in support of the subject’s May 25, 2021 purchase price and the board of review submitted three suggested comparable sales that occurred in 2020 and 2021 to support the parties’ respective positions before the Property Tax Appeal Board. As presented on this record, the Board finds appellant acknowledged that the subject property was not advertised prior to sale which leads to the question of whether any member of the public interested in the property had an opportunity to purchase it. This is further confirmed by the lack of real estate commissions associated with the sale. In conclusion, the appellant did not address how the ability became aware of the availability of the property and whether the property was made available to the general public for purchase suggesting an arm’s length transaction.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as “[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.” (35 ILCS 200/1-50). The Illinois Supreme Court has construed “fair cash value” to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Given the failure to establish that the property was offered on the market prior to the sale transaction, the Property Tax Appeal Board has given less weight to the subject’s reported May 2021 sale price.

The Board has also given reduced weight to board of review comparables #2 and #3, due to differences in dwelling size of more than 25% indicating these properties are dissimilar to the subject.

The Board finds the best evidence of market value in the record to be board of review comparable sale #1, which is in the “subarea” of the subject, with a smaller lot size as compared to the subject identical class 2-78 classification, similar dwelling size, fireplace and garage capacity. The comparable is older and somewhat smaller than the subject property. This comparable sold in December 2021, one months prior to the valuation date at issue, and the appellant did not provide any evidence to discredit the arm’s length nature of this sale transaction. The property sold for \$582,000 or for \$250.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$530,000 or \$223.72 per square foot of living area, land included, which is below the best comparable sale in this record both in terms of overall value and on a per-square-foot of living area basis.

In conclusion, based on this record and after considering appropriate adjustments to the best comparable sale for differences when compared to the subject, the Board finds the subject property is not overvalued as appellant failed to sustain the burden of proof by a preponderance of the evidence submitted herein and a reduction in the subject's assessment is not warranted.

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

AGENCY

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