



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

APPELLANT: Jesus Perez  
DOCKET NO.: 22-50517.001-R-1  
PARCEL NO.: 19-01-119-018-0000

The parties of record before the Property Tax Appeal Board are Jesus Perez, 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:** \$4,309  
**IMPR.:** \$18,691  
**TOTAL:** \$23,000

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 2-story, mixed-use building of masonry exterior construction with 4,756 square feet of building area and is approximately 110 years old. Features include an unfinished basement,<sup>1</sup> 4 full bathrooms, 2 half bathrooms, and a 2-car garage. The property has a 4,309 square foot site located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-12 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 the inequity argument, the appellant submitted information on five comparables with different assessment neighborhood codes than the subject. Further, the appellant did not disclose the proximity of the comparables to the subject indicating the distance

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<sup>1</sup> The parties agree that the subject has a basement but disagree as to whether it is a full or partial basement.

was “unknown.” The evidence also includes property characteristics printouts from the Cook County Assessor’s Office which were analyzed to verify/update data in the Section V grid analysis. The comparables are improved with 2-story or 3-story, class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 5,794 to 6,803 square feet of building area. The buildings range in age from 59 to 107 years old. The comparables each have a full basement, three of which are finished with either an apartment or a recreation room. Each comparable has from two to five full bathrooms, with four of these also having one or two half bathrooms. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$1,015 to \$1,750 or from \$0.17 to \$0.26 per square foot of building area. Based on this evidence, the appellant requested that the subject’s improvement assessment be reduced to \$1,141 or \$0.24 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,000. The subject property has an improvement assessment of \$18,691 or \$3.93 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same assessment neighborhood code as the subject and located ¼ of a mile from the subject property. The comparables are improved with 2-story, class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 4,391 to 5,060 square feet of building area. The buildings range in age from 99 to 106 years old. Each comparable has a full or partial basement and from two to five full bathrooms with one of these also having a half bathroom. One comparable has central air conditioning. Two comparables each have a 1-car or 2.5-car garage. The comparables have improvement assessments ranging from \$18,763 to \$27,904 or from \$4.13 to \$5.73 per square foot of building area. Based on this evidence, the board of review requested the assessment be confirmed.

### **Conclusion of Law**

The appellant 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 suggested comparables for the Board’s consideration. The Board gives less weight to the appellant’s comparables for which the proximity to the subject was not disclosed but the evidence indicated these comparables were located in different neighborhoods than the subject. Further, these comparables have additional, substantial disparities from the subject including, but not limited to, age, building size, central air conditioning, and/or garage amenity. The Board also gives less weight to board of review comparables #2 and #4 which lack a garage, which is a feature of the subject, and/or have central air conditioning, unlike the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #3 which are more similar to the subject in location, design/class, age, dwelling, and other features. The two most similar comparables have improvement assessments of \$18,763 and \$20,875 or \$4.13 and \$4.22 per square foot of building area. The subject's improvement assessment of \$18,691 or \$3.93 per square foot of building area falls below the two best comparables in this record. After considering appropriate adjustments to the two best comparables for differences from the subject, the Board finds the appellant did not demonstrate 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: July 15, 2025

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Clerk of the Property Tax Appeal Board

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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