FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Miguel and Lupe Prieto
DOCKET NO.: 22-57401.001-R-1
PARCEL NO.: 17-33-305-056-0000

The parties of record before the Property Tax Appeal Board are Miguel and Lupe Prieto, the appellants, by attorney Jeffrey G. Hertz, of Sarnoff Property Tax 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:	$5,887
IMPR.:	$39,113
TOTAL:	$45,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 3-story townhome of masonry exterior construction with 1,875 square feet of living area. The dwelling is two years old. Features of the home include a concrete slab foundation, central air conditioning, and a 2-car garage. The property has a 1,338 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on June 25, 2019 for a price of $434,240. The appellants reported that the seller was Parness Court, LLC, the parties to the transaction were not related, and the property sold through a realtor. The appellants also indicated the property was advertised for sale through the Multiple Listing Service for an undisclosed period time. To document the sale, the appellants submitted a copy of the deed and the settlement statement, confirming the sale price. Based on this evidence, the appellants 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." The appellants submitted a copy of the board of review final decision disclosing the total assessment for the subject of $45,000. The subject's assessment reflects a market value of $450,000 or $240.00 per square foot of living area, land included, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located within the subject's assessment neighborhood, three of which are within .25 of a mile of the subject. The comparables consist of 2-story or 3-story class 2-95 dwellings of masonry exterior construction ranging in size from 1,480 to 2,361 square feet of living area. The dwellings are either 7 or 16 years old. Each dwelling has central air conditioning and a 2-car garage. Two comparables each have a partial basement, two comparables have concrete slab foundations, and one comparable has a fireplace. The parcels range in size from 825 to 2,401 square feet of land area. The comparables sold in November 2020 and August 2022 for prices ranging from $410,000 to $680,000 or from $260.27 to $288.01 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gives reduced weight to the subject's sale, which occurred more than 30 months prior to the assessment date at issue. The Board finds the board of review's comparables #2 and #3 are similar to the subject in age, location, and some features. These two comparables sold in November 2020 and August 2022 for prices of $410,000 and $488,000 or $260.27 and $277.03 per square foot of living area, including land. The subject's assessment reflects a market value of $450,000 or $240.00 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record overall and is below the two best comparables on a per-square-foot basis. The Board gave less weight to the board of review's remaining sale, which differs from the subject in age. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, 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:

C E R T I F I C A T I O N

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 21, 2026

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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