



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

APPELLANT: Ronald A. Guzman
DOCKET NO.: 22-58459.001-R-1
PARCEL NO.: 15-33-226-010-0000

The parties of record before the Property Tax Appeal Board are Ronald A. Guzman, the appellant, by attorney Jason W. Newton of Schoenberg Finkel Beederman Bell Glazer, LLC, 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 **A Reduction** 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: \$ 3,729
IMPR.: \$27,271
TOTAL: \$31,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 an owner-occupied dwelling located in Proviso Township, Cook County.

The appellant's appeal is based on a contention of law. The evidence disclosed the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior tax year under docket number 20-44206.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject parcel to \$31,000 based on an agreement by the parties. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellant requested the Board's prior year's 2020 decision be carried forward to the subsequent tax year or years of the same general assessment period since the subject property is owner occupied, the 2020 and 2022 tax years are within the same general assessment period, and the Board's decision was not reversed or

modified upon review. Based on this argument, the appellant requested a reduction in the subject's assessment to \$31,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$33,838. In response to the appeal, the board of review submitted four comparable properties to demonstrate the subject property assessment was uniformly assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15)

The appellant contends the subject property's assessment is incorrect based on the Property Tax Appeal Board's decision for a prior tax year under docket numbers 20-44206.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of one of the subject parcels to \$31,000 based on an agreement by the parties. The board of review submitted four comparable properties to demonstrate the subject property assessment was reflective of market value and uniformly assessed. The Board gave no weight to the response and evidence presented by the board of review as it fails to address the legal argument raised by the appellant.

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 on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185).

Based on this statutory mandate, the Board finds that its prior year's 2020 decision shall be carried forward to the subsequent tax year or years subject of the same general assessment period subject only to equalization applied to that year's assessment. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record shows the subject property is an owner-occupied residence: the record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision; the assessment year in question is in a different general assessment period; or that the decision of the Property Tax Appeal Board is reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's 2020 tax year decision of \$31,000

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

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: _____

February 17, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Ronald A. Guzman, by attorney:
Jason W. Newton
Schoenberg Finkel Beederman Bell Glazer LLC
300 S. Wacker Drive
Suite 1500
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602