



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

APPELLANT: Alberto Ramos
DOCKET NO.: 22-58792.001-R-1
PARCEL NO.: 13-26-315-001-0000

The parties of record before the Property Tax Appeal Board are Alberto Ramos, the appellant, by Dora Cornelio, attorney-at-law 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 **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: \$36,312
IMPR.: \$43,092
TOTAL: \$79,404

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative 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 a two-story building of masonry exterior construction containing 9,072 square feet of building area. The building is approximately 112 years old. Features of the property include a full unfinished basement, central air conditioning, three bathrooms, and a 3-car garage. The property has a 10,375 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 mixed use commercial/residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-12 properties improved with two-story or 3-story buildings of frame, masonry or frame and masonry exterior construction that range in size from 7,260 to 8,944 square feet of building area. The buildings are from 61 to 128 years old. Each property

has a full unfinished basement, and four or six bathrooms. Three comparables have central air conditioning and three comparables have a 1-car, 2-car or 2.5-car garage. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$27,355 to \$41,118 or from \$3.52 to \$4.60 per square foot of building area. The appellant indicated the subject had an improvement assessment of \$48,154 or \$5.31 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$43,092, which is equivalent to the improvement assessment as established by the Property Tax Appeal Board for the 2021 tax year in Docket No. 21-51067.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject of \$104,000 and an improvement assessment of \$58,869 or \$6.49 per square foot of building area. The board of review indicated that the first year of the general assessment cycle for the subject property was the 2024 tax year, therefore, the board of review appears to have reported the subject's 2024 assessment of the subject property rather than the 2022 assessment. The board of review provided information on four equity comparables with comparable #1 being the same property as appellant's comparable #1. In reviewing the common comparable, the board of review reported a different assessment for the property than the appellant and appears to have been using the 2024 assessment for the comparable as opposed to the 2022 assessment. The comparables provided by the board of review were composed of class 2-12 properties with total assessments ranging from \$47,916 to \$101,589 and improvement assessments ranging from \$33,778 to \$74,401 or from \$4.35 to \$8.20 per square foot of building area. This assessment information appears to reflect the assessments for the 2024 tax year rather than the 2022 tax year at issue.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables that have improvement assessments that range from \$27,355 to \$41,118 or from \$3.52 to \$4.60 per square foot of building area. The subject's improvement assessment of \$48,154 or \$5.31 per square foot of building area falls above the range established by the best comparables in this record. The Board gives little weight to the evidence provided by the board of review as the assessment information appears to relate to the 2024 tax year rather than the 2022 tax year at issue. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: March 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

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