



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

APPELLANT: Claudia Alvarez  
DOCKET NO.: 23-20608.001-R-1  
PARCEL NO.: 15-35-321-027-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Claudia Alvarez, 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, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,408  
**IMPR.:** \$36,591  
**TOTAL:** \$39,999

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) contesting the assessment for the 2023 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 2,137 square feet, two-story frame structure situated on a 10,512 square feet lot in Brookfield, Riverside Township, Cook County. The 112-year-old, class 2-05 residence under the Cook County Real Property Assessment Classification Ordinance featured at least two bathrooms, a full basement, and a fireplace.<sup>1</sup>

The appellant contends assessment inequity as the basis of the petition,<sup>2</sup> arguing that the subject assessment must be lowered to \$13.45 per improvement square foot to be equitable. To show the subject was not uniformly assessed, the appellant volunteered five class 2-05 improvements in the

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<sup>1</sup> The Property Tax Appeal Board (PTAB) notes inconsistencies between the appellant's description of the subject and the board of review's description. PTAB considered the discrepancies in evaluating the parties' evidence and finds the differences immaterial to the ultimate outcome.

<sup>2</sup> The petition indicates that the appeal is also based in a contention of law, but the appellant did not appear to make substantive arguments or present evidence to that effect independent of the assessment equity argument.

subject's neighborhood as assessment benchmarks. The appellant's proposed comparators featured a full basement, a one- or two-car garage, and one or two bathrooms. These properties ranged from 82 to 113 years in building age; 1,935 to 2,198 in living square footage; and \$12.07 to \$14.10 per improvement square foot in assessment.

The county board of review maintained in its "Notes on Appeal" that the subject improvement was fairly assessed at \$36,591, or \$17.12 per living square foot. In defense of the \$39,999 total subject assessment, the board of review nominated four two-story buildings within a quarter mile of the subject as equity comparables. The county board of review's selections featured a 1.5- to three-car garage, 1.5 or two bathrooms, and a full or partial basement. These improvements were 92 to 115 years old; 1,799 to 2,082 square feet in size; and \$17.12 to \$19.35 per improvement square foot in assessment.

### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not mandate absolute equality in taxation, however; instead, a reasonable degree of uniformity in the taxing authority's assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When unequal treatment in the assessment is the basis of a property tax appeal, appellants must prove the inequity of the assessments by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof required for a criminal conviction. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should comprise assessment documentation for the year in question of similarly situated properties with compelling proximity to, and a lack of distinguishing characteristics from, the subject property. 86 Ill.Admin.Code §1910.65(b). The Property Tax Appeal Board (PTAB) finds the appellant fell short of satisfying this burden of proof.

Of the parties' submissions, board of review comparable #3 and appellant comparables #1 and #2 best approximated the subject improvement's attributes and therefore constitute the best evidence of assessment equity. Board of review comparable #3 and appellant comparable #1 contained less living area than the subject, for which board of review comparable #3 compensated with a two-car garage. By contrast, appellant comparable #2 boasted slightly more living square footage and a two-car garage, but was ultimately inferior to the subject improvement because it lacked some of the subject's bathroom utility and air conditioning. Given this evidence, the subject improvement would be equitably assessed between \$12.07 and \$19.35 per living square foot. Because the subject's \$17.12 per improvement square foot assessment is within this range, PTAB concludes the appellant did not demonstrate assessment inequity by clear and convincing evidence and a reduction in the 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: \_\_\_\_\_

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:

April 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

AGENCY

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