



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

APPELLANT: Rosa Sanchez
DOCKET NO.: 23-20782.001-R-1
PARCEL NO.: 16-05-320-025-0000

The parties of record before the Property Tax Appeal Board are Rosa Sanchez, the appellant(s), 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 **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: \$7,841
IMPR.: \$18,959
TOTAL: \$26,800

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 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 108-year-old, two-story dwelling of stucco exterior construction with 1,672 square feet of living area. Features of the home include a full basement and a two-car garage. The property has a 6,032 square foot site and is located in Oak Park, Oak Park Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based, in part, on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 16, 2023, for a price of \$268,000. This evidence included the residential real estate contract, an addendum to real estate contract, and appellant's answers to Section IV – Recent Sale Data of their appeal. This evidence indicated, among other things, that the sale was through a realtor and that the subject's sale was not between family members or related corporations. Appellant indicated that

the sale was not due to a foreclosure proceeding and that a contract for deed was not utilized. The appellant indicated that the subject was advertised for sale through a multiple-listing service but failed to indicate the length of time it was advertised. A Multiple Listing Service (MLS) listing sheet was not provided.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five suggested class 2-05 equity comparable properties with varying degrees of similarity to the subject. The suggested comparable properties range in size from 1,781 to 1,832 square feet of living area and range in age from 101 to 111 years old. The appellant reported that the suggested comparable properties were within the same neighborhood code subject but failed to disclose the exact proximity of the suggested comparable properties to the subject. The comparable properties have improvement assessments ranging from \$16.17 to \$17.87 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$26,800.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,940. The subject's assessment reflects a market value of \$389,400 or \$232.89 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance of 10% as determined by under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$31,099 or \$18.60 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four suggested class 2-05 equity comparable properties which included two comparable sales. The suggested comparables consisted of either stucco or frame exterior construction that are located either within a block or within a ¼ mile radius of the subject. The suggested comparable properties range in size from 1,320 to 1,602 square feet of living area and range in age from 99 to 120 years old. The two suggested sale comparables sold between September 2021 to November 2021, for amounts ranging from \$418,000 to \$499,900, or between \$260.92 and \$378.71 per square foot of living area, land included in the sales prices. The board of review also provided information regarding the June 2023 sale of the subject property, indicating the property sold for \$268,000 or \$160.29 per square foot of living area. The board of review's comparable properties had improvement assessments that ranged from \$18.67 to \$22.68 per square foot of living area. The board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The Board finds the best evidence of market value to be the sale of the subject property in June, 2023 for a price of \$268,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the sales contract and an addendum to the sales contract. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$268,000 as of January 1, 2023, and that a reduction in the subject's assessment is justified. Since market value has been determined, the 10.00% level of assessment for Class 2 property under the Cook County Property Assessment Classification Ordinance shall apply. As to the appellant's inequity argument, the Board finds that after the reduction based on the recent sale of the subject property, the subject property is now equitably assessed.

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:

May 19, 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

Rosa Sanchez, by attorney:
Dora Cornelio
Schmidt Salzman & Moran, Ltd.
111 W. Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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