



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

APPELLANT: Mercedes Gutierrez
DOCKET NO.: 23-24225.001-R-1
PARCEL NO.: 16-22-300-032-0000

The parties of record before the Property Tax Appeal Board are Mercedes Gutierrez, the appellant, by attorney Andreas Mamalakis of the Law Offices of Andreas Mamalakis in Kenosha; 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: \$3,380
IMPR.: \$22,619
TOTAL: \$25,999

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 two-story multi-family building of masonry exterior construction with 1,934 square feet of gross building area. The building is approximately 102 years old. Features of the building include a full basement with finished area,¹ central air conditioning, two full bathrooms and a two-car garage. The property has a site with 3,654 square feet of land area and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity

¹ The board of review disclosed the subject's basement is finished with a formal recreation room, which was not reported by nor was it refuted by the appellant.

comparables that have the same assessment neighborhood code as the subject and are located within .53 of a mile from the subject property, two of which are also along the same street as the subject. The comparables are class 2-11 properties that are improved with one-story or two-story multi-family buildings of masonry exterior construction ranging in size from 1,840 to 2,282 square feet of gross building area. The buildings are from 106 to 111 years old. One comparable has a concrete slab foundation and four comparables each have a full basement. Each comparable has two full bathrooms, one or two fireplaces and a two-car garage. The comparables have improvement assessments that range from \$13,479 to \$22,592 or from \$7.33 to \$10.50 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment of \$18,257 or \$9.44 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,999. The subject property has an improvement assessment of \$22,619 or \$11.70 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that have the same assessment neighborhood code as the subject and are located within the same block and along the same street of the subject property. The comparables are class 2-11 properties that are improved with two-story multi-family buildings of masonry exterior construction, each containing 1,934 square feet of gross building area. The buildings are 102 or 103 years old. The comparables each have a full basement, three of which have finished area. Each comparable has two or three full bathrooms and a two-car garage. One comparable has an additional half bathroom. The comparables have improvement assessments of \$22,628 and \$23,620 or \$11.70 and \$12.21 per square foot of gross building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted nine comparable properties for the Board's consideration. The Board has given less weight to the appellant's comparable #1 which appears to be an outlier due to its significantly lower improvement assessment of \$13,479 or \$7.33 per square foot of gross building area in relation to the other comparables in the record. The Board has given less weight to the appellant's comparables #2 and #5 due to their dissimilar one-story designs when compared to the subject's two-story design. The Board has also given less weight to the appellant's comparable #3 and #4 which differ from the subject in foundation type or building size. Additionally, the appellant's comparable #3 lacks a garage, a feature of the subject.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review, which are located in closer proximity to the subject and are identical to the subject building in size and design. The comparables are also similar, if not identical, to the subject in age and some features. The comparables have improvement assessments of \$22,628 and \$23,620 or \$11.70 and \$12.21 per square foot of gross building area. The subject's improvement assessment of \$22,619 or \$11.70 per square foot of gross building area falls below the range established by the best comparables in the record in terms of overall improvement assessment and at the lower end of the range on a per square foot of gross building area basis. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: _____

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

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