



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

APPELLANT: Hispanic Housing Development Corp./HHDC
DOCKET NO.: 23-25616.001-R-1
PARCEL NO.: 32-21-402-036-0000

The parties of record before the Property Tax Appeal Board are Hispanic Housing Development Corp./HHDC, 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, 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: \$8,382
IMPR.: \$60,260
TOTAL: \$68,642

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 portion of the subject improvements under appeal consists of a 2-story multi-family building(s) of frame exterior construction with a combined 2,520 square feet of gross building area. The building is approximately 6 years old. Features of the subject include a basement with finished area and four bathrooms. The property has an approximately 27,940 square foot site and is located in Chicago Heights, Bloom Township, Cook County. The subject property is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal with respect to two of the buildings located on the subject parcel. In support of this

¹ The Board finds the only description of the subject improvement under appeal was found in the appellant's assessment grid.

argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,232 to 2,654 square feet of gross building area. The homes range in age from 112 to 130 years old. Each comparable has a basement, with two having finished area and two bathrooms. Four comparables have a 1-car or 2-car garage. The comparables have improvement assessments ranging from \$6,110 to \$7,250 or from \$2.50 to \$2.84 per square foot of gross building area. In the grid analysis the appellant indicated the building under appeal has an improvement assessment of \$7,560 or \$3.00 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$58,838.

The appellant submitted a brief explaining the subject parcel is improved with five apartment buildings. It appears the appellant is contesting only two of the five buildings located on the parcel which the appellant identified as Line Item #2 and Line Item #10, although the appellant provided no documentary evidence disclosing the various line items referenced in the brief or their meaning.

The appellant submitted a copy of the final decision issued by the board of review disclosing the total assessment of the subject property of \$68,642. The appellant indicated the subject property had an improvement assessment of \$60,260.

The board of review submitted its "Board of Review Notes on Appeal" correctly identifying the appellant's name and the docket number but did not identify the property index number (PIN) and incorrectly report the assessment of the subject property. The board of review explained on page 1 of the "Board of Review Notes on Appeal" that the subject PIN has 5 buildings, however, the appellant has only given comparables for one building. It further stated the other buildings are over 5,000 square feet, however, no comparables are close to the subject in age (inside or outside of the same class/neighborhood).

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with the same classification code and neighborhood code as the subject property. The comparables are improved with 2-story or 3-story class 2-11 multi-family buildings of frame exterior construction ranging in size from 2,016 to 3,007 square feet of gross building area. The comparables range in age from 98 to 125 years old. Each comparable has a basement, with one having finished area, and a 1-car or 2-car garage. The comparables have 2, 2½ or 3 bathrooms. The comparables have improvement assessments ranging from \$7,130 to \$10,450 or from \$3.14 to \$3.48 per square foot of gross building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The parties submitted information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. These properties have varying degrees of similarity to the physical characteristic of the building under appeal. The Board finds, however, that the comparables provided by the parties are approximately 92 to 124 years older than the subject building, indicating that upward adjustments to all the comparables would be appropriate to make them more equivalent to the subject in age. Nevertheless, the comparables have improvement assessments ranging from \$6,110 to \$10,450 or from \$2.50 to \$3.48 per square foot of building area. Based on the appellant's submission, the subject building(s) under appeal has an improvement assessment of \$7,560 or \$3.00 per square foot of building area, which is within the range of the comparables submitted by the parties. Considering the subject's significantly newer age and the fact the subject's improvement assessment is within the range of the purported comparable properties, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject improvement is being inequitably assessed. Therefore, the Board finds 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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