



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

APPELLANT: Alejandro Diaz
DOCKET NO.: 23-32813.001-R-1
PARCEL NO.: 17-08-131-011-0000

The parties of record before the Property Tax Appeal Board are Alejandro Diaz, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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: \$15,000
IMPR.: \$37,000
TOTAL: \$52,000

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 is a 138-year-old, two-story, multi-family residence of frame construction containing approximately 1,890 square feet of living area. The improvements include a full unfinished basement and two full bathrooms. According to the appellant, the property is owner-occupied. The parcel consists of approximately 2,500 square feet and is located in the City of Chicago, West Chicago Township, Cook County, Illinois. Pursuant to the Cook County Real Property Assessment Classification Ordinance, the subject is classified as a Class 2-11 property.

The appellant contends that the subject property is inequitably assessed and submits this claim as the basis of the appeal. In support of this assertion, the appellant provided information on four Class 2-11 equity comparable properties exhibiting varying degrees of similarity to the subject. The appellant reported that the comparables are located within the same neighborhood code and within a 0.20- to 0.30-mile radius of the subject property. The appellant further indicated that the

comparables are two-story, multi-family dwellings of frame construction, each with a full basement; however, the appellant did not specify whether those basements are finished or unfinished. The appellant also did not identify the total number of living units in each comparable, instead stating that they contain “2 to 6 units.” One of the comparables includes a garage. The improvement assessments for the comparables range from \$19.83 to \$26.64 per square foot of living area. Based on the evidence presented, the appellant requests that the subject’s total assessment be reduced to \$88,113.

The improvement assessments for the comparable properties range from \$16.80 to \$18.89 per square foot of living area. Based on this evidence, the appellant requests that the subject’s total assessment be reduced to \$49,247.

The board of review submitted its “Board of Review Notes on Appeal,” disclosing a total assessment for the subject property of \$52,000. The subject has an improvement assessment of \$37,000, which reflects \$19.58 per square foot of living area. In support of its position regarding the correctness of the assessment, the board of review submitted information on four class 2-11 equity comparable properties exhibiting varying degrees of similarity to the subject. All the comparable properties were two story buildings of frame construction.

The comparable properties are located within a one-quarter-mile radius of the subject property and have improvement assessments ranging from \$20.44 and \$22.59 per square foot of living area. The board of review contends that these comparable properties demonstrate that the subject’s assessment is equitable and within the range established by similarly situated properties. Accordingly, the board of review requests confirmation of the subject’s current assessment.

Conclusion of Law

The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant must establish the inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include documentation of assessments for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code §1910.65(b).

The parties submitted a total of eight Class 2-11 equity comparables for consideration. The Board has reviewed all comparables and has afforded greater weight to those more proximate in location and more similar in size, age, and physical characteristics to the subject property. However, the appellant did not provide the total number of living units for each comparable, instead describing them only as containing “two to six units,” nor did the appellant specify whether the basements of the comparables were finished or unfinished. Although property index cards for each proposed comparable may have supplied this information, they were not

submitted. These omissions, among other factors, limit the evidentiary weight that can be assigned to the appellant's comparables.

Because assessment equity requires comparison to properties similar in key physical characteristics, such as the number of units and basement finishes, the absence of this information prevents a reliable determination that the appellant's comparables are truly comparable to the subject. Without such data, the Board cannot confirm that the properties are sufficiently similar in design or construction to support an equity argument¹.

Based on the totality of the evidence, the Board concludes that the appellant has not proven assessment inequity. Therefore, the appellant's request for a reduction in the assessment is denied.

After careful review and consideration of the evidence presented, the Board finds that the appellant has not met the required burden of proof. Accordingly, a reduction in the assessment of the subject property is not warranted.

The Board determines that the most persuasive evidence of assessment equity consists of comparable properties #1 through #4 submitted by the Board of Review. These comparables are similar to the subject property with respect to size, age, design, and location, and they reflect improvement assessments ranging from \$20.44 to \$22.59 per square foot of living area. The subject property improvement assessment of \$19.58 per square foot of living area falls below the range established by the most reliable comparable properties in the record.

After evaluating all comparable properties submitted by both parties, giving greater weight to those most proximate in location and most similar in size and characteristics, and accounting for relevant differences between the comparables and the subject property, the Board finds that the subject property improvement assessment is adequately supported.

¹ The Residential Appeal Form provides the following instruction for appeals based on inequity: **Assessment Equity**: Provide at least three properties similar to the subject property and include the assessment of each property for the assessment year on appeal. Complete the entire grid analysis (except sale data). **Submit a property record card for each property**. (Note: Assessment comparables should be similar to the subject property in location, size, design, age, and amenities.)

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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