



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

APPELLANT: Susana Davalos  
DOCKET NO.: 23-35669.001-R-1 through 23-35669.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susana Davalos, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
23-35669.001-R-1	28-12-225-187-0000	1,653	0	\$1,653
23-35669.002-R-1	28-12-225-188-0000	1,653	8,030	\$9,683

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 two parcels, one of which is improved with a 1-story dwelling of frame exterior construction with 715 square feet of living area. The dwelling is 109 years old. Features of the home include a partial basement and 1 bathroom. The subject properties are located in Posen, Bremen Township, Cook. Parcel #1 (ending in PIN #188-0000) is a class 2-41 property that is vacant land and Parcel #2 (ending in PIN #188-0000) is a class 2-02 property improved with a residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties located within the subject's assessment neighborhood and within 0.40 of a mile from the subject. The comparables are improved with class 2-02, 1-story dwellings of

frame exterior construction ranging in size from 720 to 840 square feet of living area. The dwellings are 74 to 125 years old. Each comparable has a full basement and 1 bathroom. One comparable has central air conditioning, and two comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$7,873 to \$9,795 or from \$10.93 to \$11.66 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property of Parcel #2 has a total assessment of \$10,999. The property has an improvement assessment of \$9,346 or \$13.07 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparable properties located within the subject's assessment neighborhood and within the subject's block or approximately ¼ of a mile from the subject property. The comparables are improved with class 2-02, 1-story dwellings of frame or masonry exterior construction ranging in size from 784 to 938 square feet of living area. The dwellings are 65 to 72 years old. Each comparable has a full basement, 1 or 2 bathrooms and central air conditioning. Two comparables each have a 2-car garage. Three comparables each have central air conditioning. The comparables have improvement assessments ranging from \$10,398 to \$15,000 or from \$13.26 to \$15.99 per square foot of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties provided a total of seven equity comparables for the Board's consideration with varying degrees of similarity to the subject in age, dwelling size, garage amenity and/or other features. Nevertheless, the board gives less weight to the appellant's comparable #1 as well as the board of review's comparables due to their considerably newer ages and the 26% to 31% larger dwelling sizes of three comparables.

The Board gives greater weight to the appellant's comparables #2 and #3 which overall are most similar to the subject in design, age, dwelling size and location. However, adjustments are required for differences in features to make them more equivalent to the subject including comparable #2's presence of central air conditioning and comparable #3's 17 % larger dwelling size, older age and presence of a garage. These two comparables have improvement assessments of \$8,898 and \$9,795 or \$11.23 and \$11.66 per square foot of living area. The subject's improvement assessment of \$9,346 or \$13.07 per square foot of living area falls within the improvement assessments of the two best comparables in this record on an overall basis and above them on a per square foot of living area basis. After considering adjustments to the two

best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds a reduction in the subject's assessment is warranted.

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

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: June 16, 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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