



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

APPELLANT: Salvador Salgado
DOCKET NO.: 23-36586.001-R-1
PARCEL NO.: 17-21-304-044-0000

The parties of record before the Property Tax Appeal Board are Salvador Salgado, the appellant(s), by attorney Salvador Lopez, of Robson & Lopez LLC 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: \$6,696
IMPR.: \$11,304
TOTAL: \$18,000

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 consists of a 2,232 square foot parcel of land improved with a 138-year-old, one-story, frame, single-family dwelling containing 1,050 square feet of building area. The property is located in Chicago, West Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and inequity. In support of the market value argument, the appellant submitted the settlement statement that disclosed the subject was purchased on March 2, 2023, for \$180,000. The appellant provided information in Section IV of the petition that the subject was not transferred between related parties; was advertised on the open market for five months; was sold with assistance of a realtor; and was not sold due to a foreclosure. The petition discloses the subject is an owner-occupied residence.

In support of the equity argument, the appellant submitted four comparables. These comparables are described as one-story, frame, single-family dwellings. They range: in age from 134 to 140 years; in size from 1,200 to 1,696 square feet of building area; and in improvement assessment from \$19.15 to \$19.83 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$28,127 which reflects a market value of \$281,270 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the current assessment, the board of review submitted four comparables with sales information on three. These comparables are described as one-story, single-family dwellings with frame, masonry, or frame and masonry construction. They range: in age from six to 142 years; in size from 1,190 to 1,260 square feet of building area; and in improvement assessment from \$17.80 to \$27.35 per square foot of building area. Three properties sold from August 2021 to July 2022 for prices ranging from \$311.48 to \$407.94 per square foot of building area.

A hearing was held on June 10, 2026. At this hearing, the appellant appeared and testified that he found the subject listed for sale on a realtor website. Mr. Salgado testified that he has been residing in the home since its purchase. He testified that he did not have a real estate agent but contacted the seller's agent to make an appointment to see the house. Mr. Salgado testified that he did not know the seller or the seller's agent. He testified the subject was listed on the market over 10 months and that the price had dropped over those months. Mr. Salgado testified he offered \$180,000 and it was accepted. He answered questions in regard to the settlement statement. Mr. Gomez testified that he has been living in the home as his primary residence since its purchase. The board of review rested on the evidence previously submitted.

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 purchase of the subject property in March 2023 for \$180,000. The appellant provided information in Section IV-Recent Sale Data of the appeal that the parties to the transaction were not related; that the property was sold using a realtor; that the property had been advertised on the open market; and that the subject property was not sold due to a foreclosure. The board of review did not refute the arm's length nature of the sale. The Board finds the purchase price was below the market value reflected by the assessment. Based on this record, the Board finds the subject property had a market value of \$180,000 as of January 1, 2023, and that a reduction in the subject's assessment is justified. Since market value has been determined, the level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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: _____

July 21, 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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