



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

APPELLANT: David Rivera  
DOCKET NO.: 23-38787.001-R-1 through 23-38787.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Rivera, the appellant, by attorney Michael R. Davies, of Ryan Law, PLLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-38787.001-R-1	13-31-414-011-0000	4,578	4,315	\$8,893
23-38787.002-R-1	13-31-414-012-0000	9,150	8,762	\$17,912

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 improved with a 1-story dwelling of frame and masonry exterior construction with 1,212 square feet of living area. The dwelling is approximately 77 years old. Features of the home include a full basement with finished area,<sup>1</sup> central air conditioning, 2 fireplaces, and a 1.5-car garage. The property is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 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

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<sup>1</sup> The board of review disclosed the subject's basement has a finished area, which was unrefuted by the appellant.

comparables located within the subject's assessment neighborhood and from 0.33 of a mile to 1.39 miles from the subject property. The comparables are improved with class 2-03, 1.5-story dwellings of frame and masonry exterior construction ranging in size from 1,561 to 1,792 square feet of living area. The homes are from 95 to 103 years old. Each comparable has a partial or a full basement, two comparables each have central air conditioning, and four comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$9,187 to \$11,900 or from \$5.89 to \$7.21 per square foot of living area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to \$8,181 or \$6.75 per square foot of living area.

The appellant's submission included a copy of the Cook County Board of Review final decision for the 2023 assessment year disclosing the subject property has a combined total assessment of \$26,805. The subject property has a combined improvement assessment of \$13,077 or \$10.79 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal but noted the subject's multi-PINs. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and approximately ¼ of a mile from the subject. The comparables are improved with class 2-03, 1-story or 1.5-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,092 to 1,684 square feet of living area. The homes are from 81 to 84 years old. Two comparables have full basements with one having finished area, and two comparables have slab foundations. One comparable has a fireplace, and each comparable has either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$13,177 to \$21,030 or from \$11.90 to \$12.49 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

### **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 suggested equity comparables for the Board's consideration. Eight of the comparables, excluding the board of review's comparable #1, have from 20% to 48% larger dwelling sizes than the subject dwelling with varying degrees of similarity to the subject in other features. Nevertheless, the Board gives less weight to the appellant's comparables and the board of review's comparables #2 and #3 which are less similar to the subject in dwelling size, as well as the older ages of the appellant's comparables, when compared to the other comparables in the record. In addition, three of the appellant's comparables are located over a mile from the subject

property, and the board of review's two comparables each lack a basement foundation, unlike the subject.

The Board finds that the best evidence of assessment equity to be the board of review's comparables #1 and #4 which are relatively similar to the subject in location, age, foundation type and some features. However, these comparables have a 10% smaller or 20% larger dwelling size than the subject, suggesting adjustments would be required for this feature to make them more equivalent to the subject. These two comparables have improvement assessments of \$13,177 and \$17,654 or from \$12.07 and \$12.10 per square foot of living area, respectively. The subject property has an improvement assessment of \$13,077 or \$10.79 per square foot of living area which falls below the improvement assessments of the two best comparables in this record. After considering adjustments to the two best comparables for differences when compared to the subject property, 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.



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Chairman



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Member

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Member



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Member

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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



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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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