



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

APPELLANT: Pablo Tinajero  
DOCKET NO.: 23-42471.001-R-1  
PARCEL NO.: 26-06-208-018-0000

The parties of record before the Property Tax Appeal Board are Pablo Tinajero, 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:

**LAND:** \$3,475  
**IMPR.:** \$1,699  
**TOTAL:** \$5,174

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 one-story dwelling of frame exterior construction with 1,172 square feet of living area. The dwelling is approximately 135 years old. Features of the home include a full basement that is finished with a formal recreation room,<sup>1</sup> one full bathroom and a two-car garage. The property has a 3,475 square foot site and is located in Chicago, Hyde Park 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 three equity comparables that have the same assessment neighborhood code and property classification code

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<sup>1</sup> The board of review disclosed the subject's basement is finished with a formal recreation room, which was not refuted by the appellant.

as the subject. The comparables are located from 125 feet to .2 of a mile from the subject property, two of which are located along the same street as the subject. The comparables are improved with one-story dwellings of frame, masonry or frame and masonry exterior construction ranging in size from 1,089 to 1,197 square feet of living area. The dwellings are from 95 to 115 years old. The comparables each have a full basement. No data was provided by the appellant concerning basement finish, if any, for the comparables. Each comparable has either one or two full bathrooms and a two-car garage. The comparables each have an improvement assessment of \$1,025 or \$1,525 or from \$0.94 to \$1.33 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$1,383 or \$1.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,000. The subject property has an improvement assessment of \$4,525 or \$3.86 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that have the same assessment neighborhood code and property classification code as the subject. The board of review's comparable #1 is the same property as the appellant's comparable #3. The comparables are located within the same block as the subject property or within the subject's subarea, one of which is along the same street as the subject. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,107 to 1,372 square feet of living area. The dwellings are from 94 to 138 years old. The comparables each have a full unfinished basement and one full bathroom. One comparable has an additional half bathroom and two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$1,025 to \$1,750 or from \$0.75 to \$1.49 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 submitted six comparable properties for the Board's consideration, as one comparable was common to both parties. The Board has given less weight to board of review comparables #2 and #4 which differ from the subject in that they lack a garage and/or have a larger dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's three comparables, along with board of review comparables #1 and #3, which includes the common comparable. These four comparables are similar to the subject in location, dwelling size, design and some

features. The comparables have improvement assessments ranging from \$1,025 to \$1,750 or from \$0.94 to \$1.49 per square foot of living area. The subject's improvement assessment of \$4,525 or \$3.86 per square foot of living area falls above the range established by the best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Therefore, based on this record the Board finds a reduction in the subject's improvement 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.

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Chairman

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Member

Member

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Member

Member

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Member

Member

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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: September 16, 2025

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Clerk of the Property Tax Appeal Board

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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