



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

APPELLANT: Nicolas & Angelina Trevino
DOCKET NO.: 23-43231.001-R-1
PARCEL NO.: 17-19-426-047-0000

The parties of record before the Property Tax Appeal Board are Nicolas & Angelina Trevino, the appellants, by attorney Christopher G. Walsh, Jr., of Walsh Law, 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: \$9,450
IMPR.: \$19,050
TOTAL: \$28,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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-story mixed-use building of masonry exterior construction with 3,800 square feet of building area. The building is approximately 140 years old. Features include a basement, a 1,150 square foot commercial unit, one 3-bedroom apartment unit, two 2-bedroom apartment units, and a 2-car garage. The property has a 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$285,000 as of January 1, 2021. The appraisal was prepared by Scott Woywood, and Gary T. Peterson, certified general real estate appraisers, to estimate the fee simple value of the subject as of January 1, 2021.

The appraisers developed the income and sales comparison approaches to value. Under the income approach, the appraisers examined apartments and commercial comparables in estimating market rent for the subject. The appraisers examined market data to estimate vacancy and expenses. The appraisers computed net operating income of \$28,413. The appraisers concluded a loaded capitalization rate of 9.978% and computed a value for the subject under the income approach of \$285,000.

Under the sales comparison approach, the appraisers selected five comparable sales of mixed-use buildings. The comparables have varying degrees of similarity to the subject in building size, age, unit mix, location, and other features and sold from January 2019 to March 2022 for prices ranging from \$140,000 to \$380,000 or from \$51.28 to \$79.17 per square foot of building area, including land. After considering adjustments for differences from the subject, the appraisers concluded a value for the subject of \$285,000 under the sales comparison approach.

In reconciliation, the appraisers gave weight to both approaches in estimating a value for the subject of \$285,000 as of January 1, 2021. Based on this evidence the appellants requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,000. The subject's assessment reflects a market value of \$450,000 or \$118.42 per square foot of building area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story, class 2-11 multi-family buildings and have varying degrees of similarity to the subject in site size, age, and features. The comparables sold from July 2021 to June 2022 for prices ranging from \$500,000 to \$910,000 or from \$171.76 to \$242.99 per square foot of building area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants presented an appraisal and the board of review presented four sales in support of their respective positions before the Board. The Board gives less weight to the board of review's comparables, which are apartment buildings without any commercial space, unlike the subject's mixed-use building.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants. The Board finds the appraisers considered the subject's mixed use in selecting

comparables for the income and sales comparison approaches. The subject's assessment reflects a market value of \$450,000 or \$118.42 per square foot of building area, including land, which is above the appraised value conclusion. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellants' request is 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.



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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