



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

APPELLANT: Carlos Sandoval  
DOCKET NO.: 23-45528.001-R-1  
PARCEL NO.: 12-36-103-007-0000

The parties of record before the Property Tax Appeal Board are Carlos Sandoval, the appellant, by attorney Nicholas T. McIntyre, of Much Shelist, 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 **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:

**LAND:** \$5,062  
**IMPR.:** \$20,662  
**TOTAL:** \$25,724

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 1-story dwelling of masonry exterior construction with 1,070 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a full basement, 1 bathroom and a 1.5-car garage.<sup>1</sup> The property has a 3,750 square foot site and is located in Elmwood Park, Leyden Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 7, 2020 for a price of \$176,500. The appellant further disclosed in Section IV of the residential appeal petition that the subject property was purchased from James Pawlik, the parties to the transaction were not

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<sup>1</sup> The board of review reported the subject has a 1.5-car garage, which was unrefuted by the appellant.

related, the property was sold through George Ristau an agent with Weichert All-Pro, the property was advertised for sale in multiple listing for 3 months, and the sale was not due to foreclosure action or using a contract for deed. To document the sale, the appellant submitted a copy of the ALTA Settlement Statement reiterating the sale date and price of the subject property and depicting commissions were paid to two realty agencies. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the Cook County Board of Review final decision for the 2022 tax year disclosing the total assessment for the subject property of \$25,724. The subject's assessment reflects a market value of \$257,240 or \$240.41 per square foot of living area, land included, 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 that are located within the same assessment neighborhood code as the subject property and within the same block or approximately ¼ of a mile from the subject property. The comparables have sites of 3,750 or 5,069 square feet of land area and are improved with class 2-03, 1-story or 1.5-story dwellings of masonry exterior construction ranging in size from 1,040 to 1,104 square feet of living area. The dwellings are 59 to 72 years old. Each dwelling has a full basement with three having finished area, 1 or 1½ bathrooms, and either a 1-car, a 2-car or a 2½-car garage. Two comparables each have central air conditioning. The comparables sold from October 2021 to April 2022 for prices ranging from \$283,000 to \$340,000 or from \$262.04 to \$317.76 per square foot of living area, land included. In the grid analysis, the board of review disclosed the subject sold in January 2020 for \$176,500. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted data related to the purchase of the subject property and the board of review submitted four suggested comparable sales in support of their respective positions before the Property Tax Appeal Board.

The Board has given little weight to the sale of the subject property due to the fact that the sale occurred almost 3 years prior to the January 1, 2023 assessment date at issue. The Board has also given less weight to board of review comparable #2 due to differences in its lot size, design and remote sale date that occurred in 2021 when compared to the subject.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4, which sold more proximate to the January 1, 2022 assessment date. The Board finds

these comparables are located within the same assessment neighborhood as the subject and are also relatively similar, or identical, to the subject in design, age, dwelling size and some features. However, each comparable has a finished basement area and two comparables have an additional half bathroom and/or central air conditioning, which are not features of the subject, suggesting downward adjustments for these features would be appropriate to make it more equivalent to the subject. These three comparables sold from February to April 2022 for prices ranging from \$283,000 to \$340,000 or from \$262.04 to \$317.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$257,240 or \$240.41 per square foot of living area, including land, which is less than the best comparable sales in this record. After considering the appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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.



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: \_\_\_\_\_

August 19, 2025



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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