



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

APPELLANT: Bernardino Rivera
DOCKET NO.: 23-48516.001-R-1
PARCEL NO.: 19-09-402-028-0000

The parties of record before the Property Tax Appeal Board are Bernardino Rivera, the appellant, by Andrew S. Dziuk, attorney-at-law of Andrew Dziuk, Esq. 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: \$3,780
IMPR.: \$11,610
TOTAL: \$15,390

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 3,780 square foot site improved with a one-story dwelling of frame construction containing 1,161 square feet of living area. The dwelling is approximately 65 years old. Features of the property include a slab foundation and one bathroom. The property is in Chicago, Lake Township, Cook County. The subject is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables composed of class 2-03 properties improved with dwellings of frame construction that range in size from 1,089 to 1,352 square feet of living area and are 67 to 121 years old. Each property has a slab foundation and 1, 1½ or 2 bathrooms. Four comparables have a 1-car or a 2-car garage. These properties have the same neighborhood code as the subject and are

located from .17 to .78 of a mile from the subject property. Their improvement assessments range from \$11,220 to \$15,082 or from \$9.66 to \$11.40 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$11,215.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,570. The subject property has an improvement assessment of \$15,790 or \$13.60 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables consisting of class 2-03 properties improved with one-story dwellings of masonry exterior construction that range in size from 1,015 to 1,161 square feet of living area and are 62 to 68 years old. Each property has a full basement, with two having formal recreation rooms. The comparables have 1 or 1½ bathrooms and a 1½-car, 2-car or 2½-car garage. Three comparables have central air conditioning. These properties have the same neighborhood code as the subject and are in the same block as the subject property. Their improvement assessments range from \$15,917 to \$18,220 or from \$13.71 to \$17.95 per square foot of living area.

Conclusion of Law

The appellant 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 information on nine equity comparables with the same classification code and neighborhood code as the subject property to support their respective positions. The Board gives less weight to the board of review comparables due to differences from the subject in exterior construction, foundation and/or central air conditioning amenity. The Board gives less weight to appellant's comparable #4 owing to differences from the subject in age being approximately 54 years older than the subject dwelling. The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #3 and #5 that are similar to the subject in age, exterior construction, slab foundation and most features. Three of the comparables have a 1-car or a 2-car garage, whereas the subject has no garage, indicating each comparable would require a downward adjustment to make the property more equivalent to the subject for this difference. These four comparables have improvement assessments that range from \$11,220 to \$15,082 or from \$9.66 to \$11.40 per square foot of living area. The comparable most like the subject in dwelling size is appellant's comparable #3 with an improvement assessment of \$11,220 or \$10.30 per square foot of living area. The subject's improvement assessment of \$15,790 or \$13.60 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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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