FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Timothy Arado
DOCKET NO.: 23-48552.001-R-1
PARCEL NO.: 13-01-218-020-0000

The parties of record before the Property Tax Appeal Board are Timothy Arado, the appellant(s), by attorney Joe Huang, of the Law Offices of Terrence Kennedy Jr. 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:	$12,379
IMPR.:	$23,874
TOTAL:	$36,253

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 4,125 square foot site improved with an approximately 95-year-old, one-story dwelling of masonry construction with 1,612 square feet of living area. Features include a full basement and a one-car garage. The subject property is located in Chicago, Jefferson Township, Cook County and is classified as a 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six suggested equity comparables with varying degrees of similarity to the subject property. The comparable properties offered by the appellant are of either masonry, stucco, or frame and masonry construction and range in size from 1,419 to 1,770 square feet of living area. The comparables range in age from 71 to 120 years and are between 0.15 to 0.23 miles from the subject property. The comparables have improvement assessments

ranging from $10.53 to $14.81 per square foot of living area. The appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property as $42,088. Based on this evidence, the appellant requested a reduction in the subject's assessment to $34,060.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as $42,088. The subject property has an improvement assessment of $29,709 or $18.43 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. The suggested comparable properties range in size from 1,375 to 1,540 square feet of living area and are of masonry construction. The comparable properties range in age from 93 to 98 years and have improvement assessments ranging from $21.77 to $23.16 per square foot of living area. The board of review reports that two of the comparables are located within a quarter mile of the subject property and two comparables are in the subarea. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The Board takes judicial notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in 2021 under Docket Number 2021-53957.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $36,253 on the evidence submitted by the parties. The tax years 2021 and 2023 are within the same general assessment period for Jefferson Township and the appellant disclosed that the subject property is an owner-occupied residence.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

> "If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review." 35 ILCS 200/16-185.

Additionally, section 10-15 of the Illinois Administrative Procedure Act states: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that for docket number 21-53957.001-R-1 it rendered a decision lowering the subject's assessment for tax year 2021 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2021 and the instant tax year of 2023 are in the

same general assessment period for Jefferson Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the 2023 appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2021 tax year, or that the Board's decision for the 2021 tax year was reversed or modified upon review.

For these reasons the Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2021 tax year decision, plus the application of an equalization factor, if any.

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:

C E R T I F I C A T I O N

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: November 17, 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 9-215 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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