



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

APPELLANT: William Jaramillo
DOCKET NO.: 23-50485.001-R-1 through 23-50485.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are William Jaramillo, the appellant, by Brian S. Maher, attorney-at-law of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
23-50485.001-R-1	15-13-421-011-0000	2,343	27,656	\$29,999
23-50485.002-R-1	15-13-421-012-0000	2,343	27,656	\$29,999

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 is composed of two adjacent parcels with a combined land area of 6,250 square feet improved with a two-story multi-family building of masonry exterior construction containing 5,280 square feet of building area. The building is approximately 52 years old. Features of the building include a full basement finished with apartment area, and six bathrooms. The property is in Forest Park, Proviso Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables composed of class 2-11 properties improved with 2-story or 3-story multi-family buildings of frame, masonry or frame and masonry exterior construction that range in size from

4,484 to 5,656 square feet of building area. The buildings are 24 or 61 years old. Two comparables have slab foundations. One comparable has a partial basement and one comparable has a full basement. These properties have three, four, or six bathrooms. One comparable has a three-car garage. The comparables have the same neighborhood code as the subject property. The comparables have improvement assessments ranging from \$42,669 to \$53,969 or from \$8.92 to \$9.70 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$49,262.

The appellant submitted a copy of the final decision issued by the board of review disclosing the subject property has a combined total assessment of \$59,998. The subject property has combined improvement assessment of \$55,312 or \$10.48 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" and information on four equity comparables in support of its contention of the correct assessment of the subject property.¹ Comparable #1 consists of a class 2-05 property improved with a 120-year-old two-story dwelling of frame construction with 1,586 square feet of living area. Comparables #2, #3 and #4 consist of class 2-11 multi-family properties improved with two-story buildings of masonry or stucco exterior construction that range in size from 4,489 to 4,674 square feet of building area and are 53 or 57 years old. Each property has a full basement with two having finished area. The comparables have two, four or five bathrooms. Comparable #1 has central air conditioning and a 2-car garage. Comparable #3 also has a 2-car garage. Comparables #2, #3 and #4 have the same assessment neighborhood code as the subject property and are located ¼ of a mile from the subject. Comparable #1 has an improvement assessment of \$35,685 or \$22.50 per square foot of living area. Comparables #2, #3 and #4 have improvement assessments ranging from \$46,931 to \$50,931 or from \$10.38 to \$11.35 per square foot of building 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight equity comparables to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 due to differences from the subject in style, each being a three-story building, age, and/or differences from the subject in foundation. The Board gives less weight to appellant's comparable #4 due to differences from the subject in foundation. The Board gives no weight to board of review

¹ The board of review submitted the "Board of Review Notes on Appeal" for parcel number 15-13-421-011-0000 disclosing a total assessment of \$29,999 and an improvement assessment of \$27,656. The copy of the board of review final decision submitted by the appellant disclosed the two parcels under appeal have identical total assessments.

comparable #1 due to differences from the subject in use as the property is improved with a two-story single-family dwelling, age, size, and/or features.

The Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #2, #3 and #4 that have the same classification code and neighborhood code as the subject property. The comparables are improved with two-story multi-family buildings of masonry or stucco exterior construction that range in size from 4,489 to 5,656 square feet of building area and are 53 to 61 years old. Appellant's comparable #3 is larger than the subject and would require a downward adjustment to make it more equivalent to the subject in size. Board of review comparables #2, #3 and #4 are smaller than the subject building and have one or two fewer bathrooms than the subject necessitating upward adjustments to make these properties more equivalent to the so the subject for these differences. Conversely, board of review comparable #3 has a 2-car garage, unlike the subject, requiring a downward adjustment for this difference. These four comparables have improvement assessments that range from \$46,931 to \$53,969 or from \$9.54 to \$11.35 per square foot of building area. The subject's combined improvement assessment of \$55,312 or \$10.48 per square foot of building area falls above the range of the total improvement assessments but is within the range on a per square foot of building area basis as established by the best comparables in this record. Based on this record, after considering the appropriate adjustments to the best comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

April 21, 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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