



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

APPELLANT: Adriana Torres Yanez
DOCKET NO.: 23-50506.001-R-1
PARCEL NO.: 15-10-404-006-0000

The parties of record before the Property Tax Appeal Board are Adriana Torres Yanez, the appellant, by Dora Cornelio, attorney-at-law of Schmidt Salzman & Moran, Ltd. 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: \$2,701
IMPR.: \$11,970
TOTAL: \$14,671

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 two-story dwelling of frame construction containing 1,596 square feet of living area. The dwelling is approximately 109 years old. Features of the property include a full basement with a recreation room and two bathrooms. The property has a 4,912 square foot site located in Maywood, Proviso Township, Cook County. The subject is a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity regarding the improvement as the basis of the appeal. In support of the overvaluation argument the appellant disclosed the subject property was purchased in April 2020 for a price of \$65,000. The appellant completed Section IV – Recent Sale Data of the appeal identifying the seller as Chicago Title as Successor Trustee to Melrose Park National Bank. The appellant indicated the parties to the transaction were not related, the property was sold through a realtor, and the property was advertised in the Multiple

Listing Service. To further document the sale the appellant submitted a copy of the settlement statement dated April 23, 2020, disclosing the purchase price of \$65,000. The settlement statement more fully identified the seller as Chicago Title as Successor Trustee to Melrose Park National Bank, as Trustee under the provisions of a certain Trust Agreement dated August 12, 1982 and known as Trust Number 5411. The settlement statement also disclosed the payment of commissions to Coldwell Banker for the listing, and to Anton LLC for selling the property.

In support of the assessment equity argument the appellant submitted information on five comparables composed of class 2-05 properties improved with two-story dwellings of frame construction that range in size from 1,503 to 1,734 square feet of living area. The dwellings are 98 to 127 years old. Each property has a full basement with a recreation room and one or two bathrooms. Three of the comparables have 2-car garages. These properties have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$9,366 to \$15,535 or from \$6.23 to \$9.01 per square foot of living area.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$6,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,999. The subject property has an improvement assessment of \$16,298 or \$10.21 per square foot of living area. The subject's assessment reflects a market value of \$189,990 using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-05 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables composed of class 2-05 properties improved with two-story dwellings of frame or frame and masonry construction that range in size from 1,410 to 1,806 square feet of living area and are from 102 to 121 years old. Three comparables have full basements and one comparable has a crawl space foundation. Each property has one or two bathrooms. One comparable has central air conditioning and three comparables have either a 2-car or 2.5-car garage. The comparables have the same assessment neighborhood code as the subject property. Their improvement assessments range from \$15,998 to \$20,228 or from \$11.19 to \$12.04 per square foot of living area.

The board of review also indicated the subject property was purchased in May 2020 for a price of \$65,000.

Conclusion of Law

The appellant contends in part 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 on this basis.

The only evidence of overvaluation was the April 2020 sale of the subject property for \$65,000 submitted by the appellant. The sale of the subject property occurred approximately 32 months prior to the assessment date at issue. The Board finds this dated sale is not sufficient relevant, credible evidence of market value to challenge the correctness of the assessment. Notwithstanding the failure of the board of review to submit more relevant comparable sales with sale dates contemporaneous with the assessment date at issue, the Board finds the appellant did not demonstrate with a preponderance of the evidence that the subject property is overvalued for assessment purposes.

The appellant also 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 on this basis.

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 comparables submitted by the board of review due to differences from the subject in dwelling size, foundation, basement finish, and/or central air conditioning amenity. The Board finds the best evidence of assessment equity to be the appellant's comparables that are relatively similar to the subject in size, and most features. Appellant's comparables #2, #3 and #4 each have a two-car garage, unlike the subject property, and would require downward adjustments to make them more equivalent to the subject for this difference. Conversely, appellant's comparable #5 has one less bathroom than the subject and would require an upward adjustment to make the comparable more similar to the subject for this difference. The appellant's comparables have improvement assessments that range from \$9,366 to \$15,535 or from \$6.23 to \$9.01 per square foot of living area. The subject's improvement assessment of \$16,298 or \$10.21 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



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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