



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

APPELLANT: Martha Chaidez
DOCKET NO.: 23-51591.001-R-1
PARCEL NO.: 18-13-307-024-0000

The parties of record before the Property Tax Appeal Board are Martha Chaidez, the appellant; 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: \$2,266
IMPR.: \$8,732
TOTAL: \$10,998

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 property is a 3,125 square foot site located in Summit, Lyons Township, Cook County. The subject improvement is an approximately 67-year-old, one-story dwelling of frame construction with 679 square feet of living area. Features of the dwelling include one bathroom, a full basement, and a one car garage. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five¹ equity comparable properties. The comparable properties are in the same neighborhood and within 1.4 miles of the subject. They range in age from 63 to 94 years; in size from 978 to 1,440 square feet of living area; and have improvement assessment from \$5.82 to \$12.58 per square foot of living area. The comparables ranged in land

¹ The appellant submitted three additional parcel numbers within the Assessor's additional documentation form included in the materials in the record, but no other details regarding those parcels were provided.

size from 2,160 to 3,750 square feet and had land assessments of \$.73 per square foot. The appellant requested the subject's total assessment be reduced to \$7,990.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,999. The subject property has an improvement assessment of \$11,734 or \$17.28 per square foot of living area and a land assessment of \$2,265 or \$.72 per square foot. In support of its contention of the correct assessment the board of review submitted information on four equity comparable properties. The suggested comparable properties are in the same neighborhood and subarea but the distance to the subject was not disclosed by the board of review. They range in age from 102 to 106 years; in size from 720 to 792 square feet; and have improvement assessments ranging from \$18.06 to \$20.24 per square foot of living area. They all had a land size of 3,720 square feet and a land assessment of \$.73 per square foot. The board of review requested that the assessment be confirmed.

At hearing, the appellant testified that the subject property is over assessed based on similar properties that are larger and in better condition. The appellant stated that since 2004 when the property was acquired, every time it rains, water comes through the windows and floods the basement as it sits at the bottom of the street. This has led to damage and deterioration affecting the property's value. The appellant discussed the details of several other parcels of land, including two parcels that were not originally submitted by appellant as comparable properties. The board of review objected to the consideration of parcels not in evidence at the time of hearing and otherwise rested on the evidence.

Conclusion of Law

As an initial matter regarding the appellant's additionally submitted parcels for comparison that were not previously submitted by the appellant, pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party, and shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). Considering these rules, the Property Tax Appeal Board has not considered the details of the two parcels not previously submitted by the appellant.

The taxpayer 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). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995).

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 comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority

achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's comparable properties #4 and #5 and the board of review comparable properties #1 through #4. Comparable properties should be generally similar sharing tributes such as size, age, location, and condition. Although all the comparables are similar in age, location, and design, these comparables are also similar in size and amenities. The appellant's remaining comparables are significantly larger in size than the subject. The best comparable properties had improvement assessments that ranged from \$10.98 to \$20.24 per square foot of living area. The subject's improvement assessment of \$17.28 per square foot of living area falls within the range established by the best comparable properties in this record. However, the Board finds that the subject is in below average condition and that the comparable properties are in a superior condition when compared to the subject. The Board finds that the subject's current assessment is at the higher end of the range. After making adjustments to the comparables for the difference in their superior condition, the Board finds the subject should be assessed at the lower end of the range.

The appellant also requested a reduction in the land assessment but offered no evidence other than testimony regarding the site's location at the bottom of a street as justification of a reduction in the land assessment. There is no evidence in the record of any changes to the land, or economic factors warranting a reduction in the land assessment. The appellant did offer evidence that due to the site's location at the bottom of the street the basement of the improvement floods and argued this fact lowers its market value. The appellant did provide photos of a basement with a wet floor; however, failed to submit any market value data to show how this negatively affects the subject's market value. The Board further finds the subject has a land assessment the same as the comparables. Based on the record and after adjustments to the comparable properties, the Board finds the appellant did demonstrate by clear and convincing evidence that the subject was inequitably assessed and a reduction in the subject's improvement 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: _____

December 23, 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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