



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

APPELLANT: Jose Rodriguez
DOCKET NO.: 23-51745.001-R-1
PARCEL NO.: 13-30-325-014-0000

The parties of record before the Property Tax Appeal Board are Jose Rodriguez, the appellant, by attorney Pericles Abbasi, of Chicago Law LLC 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: \$26,250
IMPR.: \$24,730
TOTAL: \$50,980

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 2-story, multi-family building of frame and masonry exterior construction with 2,473 square feet of gross building area. The building is approximately 102 years old. Features of the home include a full basement and 2.5 bathrooms. The property is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three comparables with the same classification and assessment neighborhood code as the subject. The comparables are located from 595 to 2,400 feet from the subject property. The properties consist of 1.5-story or 2-story, multi-family buildings of frame and masonry exterior construction ranging in size

¹ The property description of the subject property was gleaned from the appellant's grid analysis.

from 2,255 to 2,449 square feet of gross building area. The buildings are 92 to 99 years old. Each comparable has a partial or full basement, 2 or 2.5 bathrooms and a 2-car garage. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$12,975 to \$16,550 or from \$5.75 to \$6.84 per square foot of gross building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$15,951 or \$6.45 per square foot of gross building area.

The appellant provided a copy of the Cook County Board of Review final decision disclosing the subject property has a total assessment of \$71,706. The subject has an improvement assessment of \$45,456 or \$18.38 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" for a different property than the subject property. The board of review included a notation without any substantive evidence stating the subject property is a "multi pin – attorney only addressing one part of the property 170,780/2473sqft=69.0578 (6.91)."

Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on three comparables with the same classification and assessment neighborhood code as the subject property. The properties consist of 2-story, multi-family buildings of masonry exterior construction containing 2,132 or 2,282 square feet of gross building area. The buildings are 94 or 96 years old. Each comparable has a full basement, 2 bathrooms, and a 2-car garage. The comparables have improvement assessments ranging from \$23,520 to \$25,022 or from \$10.31 to \$11.74 per square foot of gross building area.

Conclusion of Law

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). 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 six comparables for the Board's consideration, all of which have the same classification code as the subject and are located within the same township and assessment neighborhood as the subject property. The Board gives less weight to the appellant's comparables #1 and #3 which have central air conditioning, a feature the subject lacks.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables which are relatively similar to the subject in design, age, building size and foundation type. However, these comparables still require adjustments for differences in features to the subject, including their lack of a half bathroom and presence of a garage amenity, which is a feature the subject lacks. These four comparables have improvement assessments ranging from \$16,359 to \$25,022 or from \$6.84 to \$11.74 per square foot of gross building area. The subject's improvement assessment of \$45,456 or \$18.38 per square foot of

gross building area falls above the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: _____

July 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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