



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

APPELLANT: Dallia Aguilar
DOCKET NO.: 23-54123.001-R-1 through 23-54123.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dallia Aguilar, the appellant, by attorney John W. Zapala, of the Law Offices of John Zapala, P.C. 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
23-54123.001-R-1	24-05-213-022-0000	2,806	10,193	\$12,999
23-54123.002-R-1	24-05-213-023-0000	2,806	10,193	\$12,999

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 consists of two parcels improved with a 1-story dwelling of masonry exterior construction with 1,200 square feet of living area. The home is approximately 51 years old. Features include a full basement, 1 bathroom, central air conditioning, and a 2-car garage. The property has a 7,740 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal.

In support of the overvaluation argument, the appellant submitted information on four comparable sales¹ located within the subject's assessment neighborhood and within 0.32 of a mile from the subject property. Comparables #6 through #9 have sites that range in size from 5,355 to 7,200 square feet of land area. The four comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,150 to 1,404 square feet of living area. The homes range in age from 27 to 56 years old. Each comparable has a full basement and 1.5 or 2 bathrooms. Two comparables each have central air conditioning. Three comparables each have a 2-car or a 2.5-car garage. The four properties sold from February 2020 to October 2022 for prices ranging from \$245,000 to \$300,000 or from \$200.82 to \$225.22 per square foot of living area, land included.

As to the inequity argument, the appellant submitted information on nine equity comparables located within in the subject's neighborhood. The comparables are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,085 to 1,405 square feet of living area. The homes range in age from 27 to 60 years old. Four comparables each have a crawl space or slab foundation and five comparables each have a full basement. Three comparables each have central air conditioning. Eight comparables each have from a 1-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$14,868 to \$29,970 or from \$13.70 to \$21.35 per square foot of living area.

Based on the foregoing evidence, the appellant requested a total reduced assessment to \$22,056 which reflects a market value of \$220,560 or \$183.80 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The request would lower the subject's improvement assessment to \$16,444 or \$13.70 per square foot of living area.

The board of review submitted two "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels of \$25,998. The subject's assessment reflects a market value of \$259,980 or \$216.65 per square foot of living area, land included, when applying the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has a total improvement assessment of \$20,388 or \$16.99 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties located within the subject's assessment neighborhood and on the same block or ¼ of a mile from the subject property. Each comparable has equity data and one of these comparables has sales data. Comparable #4 has a site with 7,200 square feet of land area. The four properties are improved with 1-story, class 2-03 dwellings of masonry exterior construction ranging in size from 1,222 to 1,269 square feet of living area. The homes range in age from 51 to 62 years old. Three comparables each have a full or partial basement and one comparable has a slab foundation. Each comparable has from 1 to 3 bathrooms. Two comparables each have central air conditioning. Each comparable has a 2-car garage. Comparable #4 sold in October 2020 for a price of \$235,000 or \$188.91 per square foot of living

¹ The appellant submitted nine comparable properties in the grid analysis, each of which has equity data; however, only sales data was provided for comparables #6 through #9.

area. These four properties have improvement assessments ranging from \$18,780 to \$23,238 or from \$15.10 to \$19.02 per square foot of living area.

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.

The parties submitted five comparable sales for the Board's consideration. The comparables have the same assessment neighborhood code and classification code as the subject. The Board gives less weight to the appellant's comparables #6 and #9, as well as board of review comparable #4, which each sold in 2020, less proximate to the subject's January 1, 2023 assessment date under appeal than the other sales in this record. The appellant's comparables #7 and #8 sold proximate to the subject's 2023 lien date and have varying degrees of similarity to the subject in age, bathroom count, and other features which would require appropriate adjustments for these differences to make them more equivalent to the subject. The comparables sold for prices of \$245,000 and \$293,000 or \$200.82 and \$212.63 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$259,980 or \$216.65 per square foot of living area, land included, which is bracketed by the two best comparables sales on an overall market value basis and above them on a per square foot basis. However, based on this record and after consideration of the adjustments required to the comparables for differences when compared to the subject, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment, based on overvaluation, is justified.

The appellant also raised an assessment inequity argument as an alternative 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.

Th parties submitted 13 suggested equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 through #8 and board of review comparable #4 due to differences when compared to the subject in age, dwelling size, and/or foundation type.

The Board finds the best evidence of assessment equity to be the appellant's comparable #9, as well as board of review comparables #1, #2, and #3, which are overall more similar to the subject in location, design/class, age and dwelling size with varying degrees of similarity in other

features requiring appropriate adjustments for these differences to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$20,077 to \$23,238 or from \$15.82 to \$19.02 per square foot of living area. The subject's improvement assessment of \$20,388 or \$16.99 per square foot of living area falls within the range established by the best comparables in this record. Based on the foregoing evidence and after considering appropriate adjustments to the best equity comparables for differences when compared to the subject, 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 based on assessment equity is not justified.

In conclusion, based on the evidence presented, the Board finds that no reduction in the subject's assessment is warranted.

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: June 16, 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

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