FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Roberto Murillo
DOCKET NO.: 23-54497.001-R-1
PARCEL NO.: 18-27-405-007-0000

The parties of record before the Property Tax Appeal Board are Roberto Murillo, the appellant, by attorney Andreas Mamalakis, of the Law Offices of Andreas Mamalakis in Kenosha; 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:

LAND:	$4,933
IMPR.:	$19,235
TOTAL:	$24,168

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 1-story dwelling of frame exterior construction with 1,456 square feet of living area. The dwelling is approximately 51 years old. Features of the home include a basement, central air conditioning, one fireplace and a 2-car garage. The property has an approximately 8,580 square foot site and is located in Justice, Lyons 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 assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story or 1.5-story class 2-03 dwellings of frame exterior construction ranging in size from 1,216 to 1,681 square feet of living area. The homes range

from 63 to 71 years old. Each comparable has a crawl space foundation, one or two fireplaces and a 2-car garage. Two dwellings have central air conditioning. The comparables have improvement assessments ranging from $9,000 to $11,500 or from $6.51 to $7.59 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $10,236 or $7.03 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $24,168. The subject property has an improvement assessment of $19,235 or $13.21 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 1-story class 2-03 dwellings of frame or masonry exterior construction ranging in size from 1,039 to 1,680 square feet of living area. The homes are from 25 to 93 years old. Three comparables have a basement, one of which has finished area, and one comparable has a concrete slab foundation. Three dwellings have central air conditioning, two homes each have one fireplace and each comparable has a 2-car garage. The comparables have improvement assessments ranging from $16,250 to $26,253 or from $15.62 to $15.66 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 nine equity comparables for the Board's consideration, which have varying degrees of similarity to the subject in age, design, dwelling size, foundation and other features. Nevertheless, the Board gives reduced weight to board of review comparables #2 and #3 which are less similar to the subject in age than other properties in the record. The Board finds the best evidence of assessment equity to be the appellant's comparables and board of review comparables #1 and #4 which are more similar to the subject in location and age, but present varying degrees of similarity to the subject in design, dwelling size and foundation type, suggesting adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from $9,000 to $16,792 or from $6.51 to $15.66 per square foot of living area. The subject's improvement assessment of $19,235 or $13.21 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences from 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 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:

C E R T I F I C A T I O N

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: October 20, 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 9-215 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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