



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

APPELLANT: Omar Vega
DOCKET NO.: 23-56291.001-R-1
PARCEL NO.: 17-19-405-006-0000

The parties of record before the Property Tax Appeal Board are Omar Vega, the appellant, by attorney Dora Cornelio, 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: \$9,000
IMPR.: \$50,186
TOTAL: \$59,186

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with two buildings. Improvement #1 is a 3-story multi-family building of masonry exterior construction with 3,330 square feet of building area. The building is approximately 128 years old. Features include a basement with finished area. Improvement #2 was not described by either party. The property has a 3,000 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding Improvement #1 as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story or 3-story multi-family buildings ranging in size from 3,248 to 16,755 square feet of building area. The buildings range in age from 4 to 134 years old. Each

comparable has a basement with finished area and three comparables each have a 1-car, a 2-car, or a 4-car garage. One comparable has central air conditioning. The comparables have improvement assessments ranging from \$11,803 to \$36,874 or from \$0.70 to \$10.42 per square foot of building area.

In a brief, the appellant contests the improvement assessment of Improvement #1, which has an improvement assessment of \$39,258 or \$11.79 per square foot of building area. The appellant reported Improvement #2, which was not described, has an improvement assessment of \$16,553.

Based on this evidence, the appellant requested a reduction in the subject's total combined improvement assessment to \$50,186 to reflect a reduction in Improvement #1's assessment to \$33,633 or \$10.10 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,812. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 3-story multi-family buildings ranging in size from 3,066 to 3,435 square feet of building area. The comparables are from 90 to 132 years old. Three comparables have a basement and one comparable has a crawl space foundation. Two comparables have a 2-car garage. The comparables have improvement assessments ranging from \$42,000 to \$47,625 or from \$12.44 to \$14.54 per square foot of building area.

The board of review contended the appellant's comparable #1 was rehabbed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #4, and #5 and the board of review's comparables, due to substantial differences from Improvement #1 in building size, age, basement finish, and/or garage amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 and #3, which are more similar to Improvement #1 in building size, age, location, and features. These comparables have improvement assessments of \$32,800 and \$36,576 or \$10.10 and \$10.08 per square foot of building area, respectively. Improvement #1's assessment of \$39,258 or \$11.79 per square foot of building area falls above the best comparables in this record. Based on this

record and after considering appropriate adjustments to the best comparables for differences from 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 commensurate with the appellant's request 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:

March 17, 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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