



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

APPELLANT: Elena Alejandre  
DOCKET NO.: 24-20810.001-R-1  
PARCEL NO.: 12-12-426-005-0000

The parties of record before the Property Tax Appeal Board are Elena Alejandre, the appellant(s); 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:** \$12,978  
**IMPR.:** \$59,107  
**TOTAL:** \$72,085

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 2024 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 two-story dwelling with 3,500<sup>1</sup> square feet of living area of masonry construction. The dwelling was approximately 9 years old. Features of the home include central air conditioning, a fireplace and a three-car garage. The property has a 9,983 square foot site and is located in Harwood Heights, Norwood Park Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> Appellant relates that subject improvement has 3,500 square feet of living area. Board of review relates that subject improvement has 3,580 square feet of living area. The Board finds that this difference is negligible and will not affect this decision.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on 11<sup>2</sup> comparable sales which occurred from March 2021 to September 2024 for sales prices ranging from \$570,000 to \$835,000 or \$154.47 to \$248.00 per square foot of living area, land included in the sales price. Appellant submitted the Cook County Board of Review 2024 Assessed Valuations decision which related that the total assessment for the subject property is \$72,084. Appellant disclosed that this is an owner-occupied residence. Based on this evidence the appellant is seeking a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,085. The Board relies on the submission by the appellant in finding the 2024 total assessment was \$72,084. The subject's assessment reflects a market value of \$720,840 or \$201.35 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales which took place in February 2021 and June 2024 for sales prices of \$955,000 and \$1,200,000 or \$283.62 and \$349.05 per square foot of living area, land included in the sales prices. The board of review also submitted two other equity comparable properties. These four properties were from 7 to 16 years old and had from 2,736 to 4,231 square feet of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

At hearing, the appellant testified that she believed her suggested comparable sales properties were superior to those offered by the board of review in that they were located in the same town in which the subject is located and that the board of review's comparables were located in a neighboring town. Appellant also offered that the subject does not have a basement so should not be regarded as comparable to those with basements. The board of review did not question the appellant or offer evidence at the hearing.

### **Conclusion of Law**

The appellant contends 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 appellant submitted 18 comparable sales properties for the Board's consideration in their argument of overvaluation of the subject in the assessment process. Six of those suggested comparable sales took place from January 2019 to March 2020, too remote in time from the lien year of 2024 to be considered by the Board in this analysis. Another suggested comparable sale

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<sup>2</sup> Appellant included a total of 18 comparable sales. The Board finds that six of these sales occurred too remotely in time to be considered as comparable relative to the 2024 lien year in question. One other comparable had no indication of the square footage of the improvement and so was also not considered by the Board.

suggested by the appellant had no information as to the square footage of living area of the improvement. For this comparable sale the Board could not determine price per square foot and therefore could not use this comparable in this analysis. Eleven suggested comparable sales submitted by the appellant remained to be considered by the Board. The Board finds the best evidence of market value to be those remaining eleven comparables sales suggested by the appellant and board of review comparable sales #2 and #4. These comparables sold for prices ranging from \$154.47 to \$283.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$201.35 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds 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: \_\_\_\_\_

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:

April 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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