FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marissa Martinez
DOCKET NO.: 24-21336.001-R-1
PARCEL NO.: 16-07-326-005-0000

The parties of record before the Property Tax Appeal Board are Marissa Martinez, the appellant(s), by attorney Michael R. O'Malley, 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 ***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:	$7,403
IMPR.:	$38,598
TOTAL:	$46,001

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 of stucco construction, approximately 112 years-old, with 1,747 square feet of living area on a 4,935 square foot lot in Oak Park, Oak Park Township, Cook County. The subject is classified as 2-05 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include one full and one half bathroom, a full basement and a two-car garage.

The appellant contends overvaluation and assessment inequity as the basis of appeal. In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on September 30, 2020, for $200,000 or $114.48 per square foot of living area. The appellant indicates that the sale did not occur between family members, was sold by the owner through a realtor and was advertised on-line for a period of twelve days.[1] Based on this evidence, the appellant is asserting that the subject property has a market value of $200,000.

In support of her assessment inequity argument, the appellant submitted information on five equity comparables with varying degrees of similarity to the subject property. The properties offered by the appellant are two-story class 2-05 buildings of frame, masonry or stucco construction ranging in age from 106 to 141 years-old and ranging in size from 1,650 to 2,176 square feet of living area. Two of the comparables have two full bathrooms and two have one full bathroom. Three have two-car garages and all have full basements. The record is silent on the proximity of the comparables to the subject property. Based on this evidence, the appellant is requesting an assessment amount of $20,000.

The board of review submitted its "Board of Review Notes on Appeal" stating the total valuation assessment for the subject property as $45,999 with an improvement assessment of $38,597. The valuation assessment reflects a market value of $459,990 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $220.90 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four sales comparables with sales occurring from March 18, 2022, to December 20, 2023, for prices ranging from $505,000 to $915,000 or $309.85 to $439.48 per square foot of living area. The comparable properties are two-story buildings of frame or stucco construction ranging in age from 106 to 137 years-old and ranging in size from 1,424 to 2,082 square feet of living area. All the comparables are located within a quarter-mile of the subject property.

In opposition to the appellant's inequity argument, the board of review submitted information on four equity comparables. The properties offered by the board of review are two-story buildings of stucco construction, ranging in age from 106 to 138 years-old and ranging in size from 1,592 to 2,080 square feet of living area. Two of the equity comparables have one full and one half bathroom, one has two full bathrooms and one half bathroom, one has two full bathrooms. All have full basements and garages. The board of review reports that two of its comparables are located on the same block as the subject property and two are within a quarter-mile of the subject.

Conclusion of Law

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation and that the property is inequitably assessed.

When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of

[1] The appellant previously filed an appeal for the same property for the 2023 tax year based on the same September 30, 2020 sale (PTAB docket 2023-20624). In that appeal, the appellant provided the settlement statement which shows commissions paid to the seller's and buyer's brokers and fees paid to the seller's and buyer's attorneys. We take note of that evidence in this case.

market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellant *did not* this burden of proof.

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by the appellant by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 burden of proof for either the market value or the assessment inequity basis of appeal.

The Board finds the best evidence of market value to be the comparable sales offered by the board of review. Those properties are similar to the subject property in age, size and location. We afford greater evidentiary weight to these comparable sales because they occurred closer in time to the lien year than the sale of the subject property. We also note that the subject sale was not listed on the Multiple Listing Service. The lack of evidence on listing and advertising casts some doubt on the arms-length nature of the transaction. Based on this record the Board finds that the subject property had a market value of $460,010 as assessed.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #4 and #5 and the board of review's comparables #1, #3 and #4. These properties are similar to the subject in terms of living area, age, construction and - in the case of the board of review's comparables - proximity. In contrast, the appellant's comparables #1 and #3 are each at least 426 square feet larger than the subject property in living area and the board of review's comparable #2 is 323 square feet larger in living area. The Board finds that these comparables are afforded less weight based on these factors. The best evidence comparables have improved assessed values ranging from $17.14 to $26.81 per square foot. The subject property's improvement assessment of $22.01 per square foot falls within the range established by the best comparables in the record.

Based on this record the Board finds the appellant **did not** demonstrate with clear and convincing evidence that the subject property is overvalued or the improvement was inequitably assessed. 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: 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

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