



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

APPELLANT: Pamela Latos
DOCKET NO.: 24-21787.001-R-1
PARCEL NO.: 15-36-214-001-0000

The parties of record before the Property Tax Appeal Board are Pamela Latos, 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: \$7,250
IMPR.: \$23,476
TOTAL: \$30,726

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 one-story dwelling of frame construction with 1,292 square feet of living area. The dwelling is approximately 73 years old. Features of the home include a basement, central air conditioning, and a two-car garage. The property has a 7,250 square foot site and is located in Riverside, Riverside 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 overvaluation as the bases of the appeal. In support of the market value argument, the appellant submitted five comparable sales with varying degrees of similarity to the subject. The appellant disclosed that the comparables were located within a 1.4-mile radius of the subject and had the same neighborhood code as the subject. The comparables are described as single-family dwellings with either a stucco exterior, frame construction or masonry construction that ranged: in age from 66 to 101 years and in size from 1,091 to 1,737 square feet of living area; and which sold from January 2021 to January 2024 for sale prices per square foot from

\$152.56 to \$247.76, land included in the sale price. Based on the submitted evidence, the appellant requested the subject's total assessment be reduced to \$25,000 or \$193.50 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 \$30,726. The subject's assessment reflects a market value of \$307,260 or \$237.82 per square foot of living area, including land, when applying median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales of properties with varying degrees of similarities to the subject. The board of review did not report the exact proximity of the suggested comparables to the subject but disclosed that all the suggested comparables had the same neighborhood code as the subject. The improvements ranged: in age from 76 to 102 years; in size from 1,036 to 1,421 square feet of living area; and in sale price per square foot from \$272.50 to \$355.21, land included in the sale price. The sale of those properties occurred between April 2022 and December 2022. The board of review requested confirmation of the subject's assessment.

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 parties submitted nine suggested comparable sales properties for the Board's consideration in determining assessment market value. The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 and board of review's comparable sales #2 and #3. Like the subject property, these suggested comparable properties are class 2-03, single-family dwellings that are located within the same neighborhood code. Appellant's comparables #3 and #4 are similar to the subject in that they are both one-story dwellings of frame construction and in size, central air conditioning, with garages. One of these comparables is older while one is very similar in age to the subject. Both of these comparables have one fireplace while the subject has none. Appellant's suggested comparable #1 was larger in square feet of living area than the subject, had a finished basement while the subject did not, and had a larger garage. Appellant suggested comparable #2 was furthest in proximity from the subject than any of the other appellant's suggested comparables. Appellant's suggested comparable #5 was of masonry construction while the subject is of frame construction and was larger in square feet of living area than the subject. The board of reviews comparables #2 and #3 are older one-story dwellings of frame or stucco construction while subject is of frame construction. These comparables are older than the subject but are similar in size, central air conditioning, garage space, and no fireplace. Each of these comparables has two full bathrooms while the subject has one full and one-half bathroom. Board of review comparables #1 and #4 both had partial basements while the subject has a full basement, each had a smaller garage than the subject, and one had a

fireplace while the subject does not. Appellant's comparables #3 and #4 and board of review's comparables #2 and #3, those comparable properties most similar to the subject, sold for prices ranging from \$250,000 to \$368,000 or between \$227.27 and \$355.21 per square foot of living area, including land. The subject's assessment reflects a market value of \$307,260 or \$237.82 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment, on this basis, is supported. The Board finds that the appellant failed to demonstrate by a preponderance of the evidence that the subject was overvalued and, therefore, a reduction in the subject's assessment commensurate with the appellant's request 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: _____

October 21, 2025



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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