FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Trino Santoyo
DOCKET NO.: 24-25046.001-R-1
PARCEL NO.: 17-05-315-019-0000

The parties of record before the Property Tax Appeal Board are Trino Santoyo, the appellant, 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:	$22,708
IMPR.:	$126,291
TOTAL:	$148,999

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 multi-family building and coach house improvements.[1] Improvement #1 is a 3-story building of masonry exterior construction with 4,626 square feet of building area that is approximately 131 years old and features a basement. The subject also has a coach house improvement.[2] The property has an approximately 3,048 square foot site and is located in Chicago, West Chicago Township, Cook County. Improvement #1 is classified as class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to improvement #1 as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property detail

[1] The appellant described the subject as having an apartment building and coach house, which was not refuted by the board of review.
[2] The Board finds that neither party submitted property details for the subject's improvement #2.

sheets with information on five equity comparables which are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story or 3-story class 2-11 dwellings of masonry or frame exterior construction ranging in size from 4,422 to 4,800 square feet of living area. The homes range from 134 to 138 years old. Four comparables have a basement and one comparable has a concrete slab foundation. One building has central air conditioning and a 2-car garage. The comparables have improvement assessments ranging from $72,905 to $76,259 or from $15.89 to $16.89 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for improvement #1 be reduced to $75,404 or $16.30 per square foot of building area and a combined total improvement assessment of $101,958.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $148,999. The subject has a total improvement assessment of $126,291. The appellant reported Improvement #1 has an improvement assessment of $99,737 or $21.56 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 3-story class 2-11 dwellings of masonry exterior construction with 4,077 or 4,384 square feet of building area that are 126 or 135 years old. One comparable has a basement and one comparable has a concrete slab foundation. Both buildings have central air conditioning. The comparables have improvement assessments of $119,972 and $128,394 or $27.37 and $31.49 per square foot of building 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.

With respect to the improvement assessment for improvement #1, the parties submitted seven equity comparables for the Board's consideration. The Board gives reduced weight to appellant comparables #1, #3 and #4 along with board of review comparable #1 which are less similar to the subject in design, foundation type and/or have a garage amenity unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant comparables #2 and #5 as well as board of review comparable #2 which are more similar to the subject in location, age, foundation type and some features. These comparables have improvement assessments ranging from $74,905 to $119,972 or from $16.01 to $27.37 per square foot of building area. The improvement assessment for improvement #1 totals $99,737 or $21.56 per square foot of building area which falls within the range established the best comparables in the record.

After considering the evidence in the record and adjustments to the best comparables for differences from the subject, the Board finds, on this limited record, 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: November 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 9-215 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

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