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

APPELLANT: Benny Barrios
DOCKET NO.: 24-25056.001-R-1
PARCEL NO.: 17-08-120-005-0000

The parties of record before the Property Tax Appeal Board are Benny Barrios, 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 ***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:** | $22,708 |
| **IMPR.:** | $60,902 |
| **TOTAL:** | $83,610 |

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 two multi-family buildings with a combined 3,494 square feet of building area.[1] Improvement #1 is a 2-story building of frame exterior construction with 2,214 square feet of building area, is approximately 122 years old and features a basement. Improvement #2 has 1,280 square feet of living area.[2] The property has an approximately 3,048 square foot site and is located in Chicago, West Chicago Township, Cook County. Both of the subject's improvements are classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance.

[1] The appellant submitted information disclosing the subject property has two improvements with building square footage on the subject's two improvements.
[2] The Board finds that neither party submitted property details for the subject's improvement #2, other than building size and classification.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. In support of this argument the appellant submitted a grid analysis and property detail sheets with information on five equity comparables for improvement #1 which are located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story class 2-11 dwellings of frame, masonry, or frame and masonry exterior construction ranging in size from 2,164 to 2,352 square feet of living area. The homes range from 134 to 146 years old. Each comparable has a basement and three buildings have a 1-car or a 2½-car garage. The comparables have improvement assessments ranging from $24,375 to $28,120 or from $11.26 to $11.96 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for improvement #1 be reduced to $25,992 or $11.74 per square foot of building area.

The appellant also submitted property search details and a table with limited information on five additional equity comparables for improvement #2 which are located in the same assessment neighborhood code as the subject property. The comparables have improvement assessments ranging from $18,493 to $21,386 or from $14.39 to $15.73 per square foot of building area.

Based on this evidence, the appellant requested the improvement assessment for improvement #2 be reduced to $18,816 or $14.70 per square foot of building area The appellant requested a combined total improvement assessment of $44,808 or $12.82 per square foot of building area, when using the combined building size of 3,494 square feet.

The board of review submitted its "Board of Review Notes on Appeal" for a parcel with a different property identification number, a different street address and different total assessment than the subject property. The appellant submitted a copy of the Cook County Board of Review's Final Decision disclosing the total assessment for the subject of $106,436. Improvement #1 has an improvement assessment of $48,820 or $22.05 per square foot of building area and improvement #2 has an improvement assessment of $34,910 or $27.27 per square foot of building area. The subject property has a combined improvement assessment of $83,728 or $23.96 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four 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 ranging in size from 3,600 to 5,023 square feet of living area. The homes are from 17 to 29 years old. Each comparable has a basement and central air conditioning. Three homes each have three fireplaces and one comparable has a 3-car garage. The comparables have improvement assessments ranging from $85,935 to $103,675 or from $20.64 to $26.97 per square foot of living 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of fourteen equity comparables for the Board's consideration.

For improvement #1, the Board gives reduced weight to the board of review comparables which are less similar to the subject in age than other properties in the record. The Board finds the best evidence of assessment equity to be the appellant's comparables found in the grid analysis which are more similar to the subject in location, age, building size and features. These comparables have improvement assessments ranging from $24,375 to $28,120 or from $11.26 to $11.96 per square foot of living area. The improvement assessment for improvement #1 totals $48,820 or $22.05 per square foot of building area which falls above the range established by the best comparables in the record.

For improvement #2, the Board finds neither party submitted property details for Improvement #2, such as design, age, and other features, which are required by the Board to conduct a meaningful analysis of the similarities and differences of these comparables to Improvement #2.

After carefully 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 demonstrated with clear and convincing evidence a reduction in the improvement assessment for the subject's improvement #1, commensurate with the request, is warranted.

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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