



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

APPELLANT: Susana Davalos
DOCKET NO.: 24-25632.001-R-1 through 24-25632.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Susana Davalos, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
24-25632.001-R-1	28-12-225-187-0000	1,653	0	\$1,653
24-25632.002-R-1	28-12-225-188-0000	1,653	8,153	\$9,806

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 parcels, one of which is improved with a 1-story dwelling of frame exterior construction with 715 square feet of living area. The dwelling is approximately 111 years old. Features of the home include a partial basement and 1 bathroom. The subject properties are located in Posen, Bremen Township, Cook County. Parcel #1 (ending in PIN #187-0000) is a class 2-41 property that is vacant land and Parcel #2 (ending in PIN #188-0000) is a class 2-02 property improved with a residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties located within the subject's assessment neighborhood and within 0.90 of a mile from the subject. The comparables are improved with class 2-02, 1-story or 1.5-story

dwellings of frame exterior construction ranging in size from 705 to 768 square feet of living area. The dwellings are 72 or 84 years old. Each comparable has a full basement and 1 bathroom. Two comparables have either a 1.5-car or a 2-car garage. The comparables have improvement assessments ranging from \$6,579 to \$7,772 or from \$9.14 to \$10.12 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property of Parcel #2 has a total assessment of \$9,806. The property has an improvement assessment of \$8,152 or \$11.40 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three comparable properties located within the subject's assessment neighborhood and within approximately ¼ of a mile from the subject property. The comparables are improved with class 2-02, 1-story dwellings of frame exterior construction ranging in size from 540 to 660 square feet of living area. The dwellings are 107 or 117 years old. Each comparable has a partial or full basement and 1 or 1½ bathrooms. Comparables #1 and #2 have either a 1.5-car or a 2-car garage. One comparable has central air conditioning. The comparables have improvement assessments of \$9,898 and \$9,942 or from \$15.00 to \$18.41 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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.

The parties provided a total of six equity comparables for the Board's consideration. The board gives less weight to the appellant's comparables due to their dissimilar designs and/or newer ages when compared to the subject. The Board also gives less weight to the board of review's comparable #2 which differs from the subject in its smaller dwelling size and has central air conditioning, which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #1 and #3. These comparables overall are most similar to the subject in location, design, age and dwelling size, except one comparable has a garage amenity, unlike the subject. These two comparables have improvement assessments of \$9,898 or \$15.00 and \$15.47 per square foot of living area. The subject's improvement assessment of \$8,152 or \$11.40 per square foot of living area falls below the improvement assessments of the two best comparables in this record. After considering adjustments to the best comparables for differences in features when compared to the subject, the Board finds a reduction in the subject's assessment is not 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: _____

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: June 16, 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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