FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Edgar Guzman
DOCKET NO.: 24-26845.001-R-1 through 24-26845.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Edgar Guzman, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook; 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
24-26845.001-R-1	16-01-231-007-0000	13,972	51,207	$65,179
24-26845.002-R-1	16-01-231-047-0000	3,578	0	$3,578

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 3-story multi-family building of frame and masonry exterior construction with 2,786 square feet of gross building area. The building is approximately 22 years old. Features include a concrete slab foundation, 2 full and 1 half bathrooms, central air conditioning and a 2-car garage. The subject property is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property 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 four equity comparables located within the subject's assessment neighborhood and within 0.60 of a mile from the subject. The properties are improved with class 2-11, "2 or more story" buildings of frame or masonry exterior construction ranging in size from 2,478 to 2,988 square feet of gross building area. The buildings are from 108 to 126 years old. Each comparable has a concrete slab foundation, 2 full bathrooms, central air conditioning and a 2-car garage. Comparable #4 has one additional half bathroom. The comparables have improvement assessments ranging from $32,550 to $43,522 or from $13.04 to $14.57 per square foot of gross building area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The appellant provided a copy of Cook County Board of Review final decision disclosing the subject's two parcels have total assessments of $65,179 for the parcel with the improvement ending in PIN #007-000 and $3,578 for the parcel ending in PIN #047-0000. The subject has an improvement assessment of $51,207 or $18.38 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" for only the parcel with the improvement that is under appeal by the appellant. The board of review included a notation that the "Subject is pro-rated with 16-01-231-047-000." 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 one of which is located within 0.25 of a mile from the subject. The properties are improved with class 2-11, 2-story buildings of masonry exterior construction ranging in size from 2,768 to 3,360 square feet of gross building area. The buildings are from 20 to 122 years old. Each comparable has a full basement with finished area, either 2 full and 2 half or 6 full bathrooms, and central air conditioning. Comparable #3 has a 1-car garage. The comparables have improvement assessments ranging from $54,751 to $94,056 or from $19.78 to $27.99 per square foot of gross building 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 seven equity comparables for the Board's consideration with varying degrees of similarity to the subject in location, design, age, dwelling size and other features. Except for the board of review's comparables #1 with its 20-year-old building, the comparables range in age from 95 to 126 years old in contrast to the 22-year-old age of the subject building. Nevertheless, the Board gives less weight to the appellant's comparables #1, #2 and #3 and the board of review's comparables #2 and #3 which are less similar in age to the subject than the other comparables in the record and/or have a considerably larger bathroom count or building size when compared to the subject property.

The Board gives more weight to the appellant's comparable #4 and the board of review's comparable #1 which overall are most similar to the subject in building size and bathroom count than the other comparables in the record. However, the appellant's comparable is 86 years older in age than the subject and the board of review's comparable lacks a garage, unlike the subject, suggesting upward adjustments are needed for these differences in order to make them more equivalent to the subject. Conversely, the board of review's comparable #1, which is similar in age to the subject building, also requires downward adjustments for one additional half bathroom and its basement foundation in contrast to the subject's concrete slab foundation. These two comparables have improvement assessments of $43,522 and $54,751 or $14.57 and $19.78 per square foot of gross building area. The subject's improvement assessment of $51,207 or $18.38 per square foot of gross building area is bracketed by the two best comparables in the record both in terms of an overall basis and a per square foot basis. After considering adjustments to the two most similar comparables for differences from the subject as described above, the Board finds 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 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: September 15, 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 <u>PETITION AND EVIDENCE</u> 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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