FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Flor Velez
DOCKET NO.: 24-26857.001-R-1 through 24-26857.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Flor Velez, 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
24-26857.001-R-1	16-13-415-019-0000	4,139	37,384	$41,523
24-26857.002-R-1	16-13-415-020-0000	5,390	37,382	$42,772

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 improved with a 3-story multi-family building of masonry exterior construction with 5,410 square feet of gross building area. The building is approximately 14 years old. Features include a full basement with finished area, 8 full bathrooms, central air conditioning and a 4-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 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 from 0.30 of a mile to 1.10 miles from the subject property. The comparables are improved with class 2-11, 3-story buildings of masonry exterior construction ranging in size from 4,590 to 5,661 square feet of gross building area. The buildings are from 126 to 136 years old. Each comparable has a full basement, with one having finished area, and from 3 to 6 full bathrooms. Comparable #4 has 2 additional half bathrooms. The comparables have improvement assessments ranging from $41,370 to $56,566 or from $9.01 to $10.81 per square foot of gross building area. Based on this evidence, the appellant requested that the subject's combined improvement assessment be reduced to $53,451 or $9.88 per square foot of gross building area.

The appellant's submission included a copy of the Cook County Board of Review final decision disclosing the subject property has a combined total assessment of $84,295. The subject property has a combined improvement assessment of $74,766 or $13.82 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" for only one of the parcels under appeal. The board of review included a notation that the "Subject is pro-rated with 16-13-415-020 @ $13.82 av/sft." In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the subject's assessment neighborhood and within approximately ¼ of a mile from the subject. The comparables are improved with class 2-11, 2-story or 3-story buildings of masonry exterior construction ranging in size from 3,971 to 4,926 square feet of gross building area. The buildings are from 16 to 25 years old. Each comparable has a full basement with an apartment, 4 or 6 full bathrooms, with three comparables having from 1 to 4 additional half bathrooms, and central air conditioning. Three comparables have 3 or 4 fireplaces. Comparables #1 and #4 each have a 3-car garage. The comparables have improvement assessments ranging from $54,323 to $82,893 or from $13.68 to $16.83 per square foot of gross building area. Based on this evidence, the board of review requested that the assessment be confirmed.

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 submitted eight suggested equity comparables for the Board's consideration. Seven of the comparables, excluding the board of review's comparable #1, are considerably older in age or smaller in building size than the subject and have varying degrees of similarity to the subject in fewer number of bathrooms and other features. Nevertheless, the Board gives less weight to the appellant's comparables and the board of review's comparables #2 and #3 which lack a garage amenity, unlike the subject that has a 4-car garage. Moreover, the appellant's comparables are at least 113 years or more older in age than the subject and the appellant's comparable #4 is located over a mile from the subject.

The Board finds that the best evidence of assessment equity to be the board of review's comparables #1 and #4 which are located within a quarter of a mile from the subject and are most similar to the subject in age and also feature a garage amenity, like the subject. However, these comparables still require adjustments for differences in features to make them more equivalent to the subject, including their fewer number of bathrooms and 9% or 26% smaller building sizes. These two comparables have improvement assessments of $59,422 and $82,893 or $14.87 and $16.83 per square foot of gross building area. The subject property has a combined improvement assessment of $74,766 or $13.82 per square foot of gross building area which is bracketed by the two most similar comparables in the record on an overall basis and below on a per square foot basis. Based on this record and after considering adjustments to the two most similar comparables for differences when compared to the subject property, 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 justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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 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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