



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

APPELLANT: Andres Serrano
DOCKET NO.: 24-27472.001-R-1
PARCEL NO.: 16-24-202-008-0000

The parties of record before the Property Tax Appeal Board are Andres Serrano, 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 **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: \$6,857
IMPR.: \$27,143
TOTAL: \$34,000

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 is improved with a 2-story multi-family building of masonry exterior construction with 2,988 square feet of gross building area. The building is approximately 154 years old. Features include a full basement, 3½ bathrooms,¹ central air conditioning and a 3-car garage. The subject property has a 4,729 square foot site and 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

¹ The Board finds the subject building has 3½ bathrooms according to Section III of the appellant's appeal petition and the board of review's grid analysis, which was unrefuted by the appellant.

equity comparables located within the subject's assessment neighborhood and from 0.60 of a mile to 1.1 miles from the subject. The properties are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,799 to 3,021 square feet of gross building area. The buildings are 116 or 117 years old. Each comparable has a full basement, 3 bathrooms, central air conditioning and either a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$20,009 to \$23,381 or from \$7.15 to \$8.03 per square foot of gross building 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 total assessment for the subject of \$34,000. The subject property has an improvement assessment of \$27,143 or \$9.08 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties, one of which is located within the subject's assessment neighborhood. The properties are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,723 to 3,462 square feet of gross building area. The buildings are 134 or 137 years old. Each comparable has a full basement and either 2½, 3, 4 or 5½ bathrooms. One comparable has a fireplace, and three comparables have either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$28,867 to \$40,360 or from \$9.23 to \$13.77 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties provided a total of eight equity comparables for the Board's consideration. Both parties' comparables have varying degrees of similarity to the subject in location, building size, bathroom count and other features. Moreover, the comparables are from 17 to 37 years newer in age than the subject building. Nevertheless, the Board gives less weight to the appellant's comparables #1 and #2 due to their location of a mile or more from the subject property and the board of review's comparables #2, #3 and #4 which are located within a different assessment neighborhood than the subject. The Board also gives less weight to the board of review's comparable #1 due to its larger bathroom count, larger building size, and lack of both central air conditioning and a garage amenity when compared to the subject.

The Board gives more weight to the appellant's comparables #3 and #4 which are located within the subject's assessment neighborhood and are also relatively more similar to the subject in design, building size, and most features. However, downward adjustments are still required for

the buildings' newer ages when compared to the subject. These two comparables have improvement assessments of \$23,204 and \$23,381 or \$7.89 and \$8.03 per square foot of gross building area, respectively. The subject's improvement assessment of \$27,143 or \$9.08 per square foot of gross building area falls above 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, such as the comparables' newer ages, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment, commensurate with the appellant's 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: _____

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: _____

October 20, 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

AGENCY

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