



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

APPELLANT: Alejandro Diaz
DOCKET NO.: 24-27476.001-R-1
PARCEL NO.: 17-08-131-011-0000

The parties of record before the Property Tax Appeal Board are Alejandro Diaz, the appellant(s), 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:

LAND: \$18,625
IMPR.: \$26,375
TOTAL: \$45,000

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.

ANALYSIS

The subject property consists of a 138-year-old, two-story, multi-family dwelling of frame construction with 1,890 square feet of living area. Features of the home include a individual two living units, a full unfinished basement and two full bathrooms. Appellant reports that the subject property is owner occupied. The property has a 2,500 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 that the subject property is inequitably assessed and advances this claim as the basis of the appeal. In support of this position, the appellant submitted information on four Class 2-11 equity comparable properties that display varying degrees of similarity to the subject. According to the appellant, the comparables are located within the same neighborhood code and are situated either within the same block or within a 0.10- to 0.50-mile radius of the subject

property. The appellant further indicated that the comparables are multi-family dwellings of either frame construction or a combination of frame and masonry construction, each with a full basement; however, the appellant did not specify whether those basements are finished or unfinished. The appellant described the number of stories for the comparables only as “2-6-unit apartment,” without providing the exact number of stories for each. Additionally, the comparables all have two living units and two of the comparables include a garage.

The improvement assessments for the comparables range from \$11.63 to \$13.34 per square foot of living area. Based on the evidence presented, the appellant requests that the subject’s total assessment be reduced to \$41,532.

The total assessment for the subject property is reported as \$45,000, of which \$26,375 represents the improvement assessment. This reflects an improvement assessment rate of \$13.96 per square foot of living area. In support of the assessment, information was submitted on four Class 2-11 equity comparable properties exhibiting varying degrees of similarity to the subject.

The selected comparables are located within the same neighborhood code as the subject, with one situated within a one-quarter-mile radius. Proximity information for the remaining comparables was not provided. The comparable dwellings are described as two-story multi-family buildings of either frame or masonry construction, situated on slab foundations or full unfinished basements. The improvement assessments for these properties range from \$16.74 to \$16.75 per square foot of living area.

It is asserted that these comparables demonstrate that the subject’s current assessment is equitable and consistent with assessments of similarly situated properties. Accordingly, confirmation of the subject’s existing assessment is requested.

Conclusion of Law

The appellant asserts assessment inequity as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant bears the burden of establishing such inequity by clear and convincing evidence. See 86 Ill. Admin. Code § 1910.63(e). Proof of unequal treatment must include documentation, for the assessment year at issue, of no fewer than three comparable properties demonstrating similarity, proximity, and the absence of material distinguishing characteristics relative to the subject property. See 86 Ill. Admin. Code § 1910.65(b). After reviewing the record, the Board finds that the appellant has failed to satisfy this burden.

As a preliminary matter, the Board notes that the parties submitted a total of eight Class 2-11 equity comparables for consideration. The Board has reviewed all comparables and has afforded greater weight to those more proximate in location and more similar in size, age, and physical characteristics to the subject property. However, the appellant did not provide the total number of stories for each comparable property, describing them only as “2-6-unit apartment” buildings without specifying the actual number of stories. In addition, the board of review did not provide

proximity information for three of its comparables. These omissions, among other factors, significantly limit the evidentiary weight that can be assigned to the comparables submitted by both parties¹.

In its analysis, the Board gives greater weight to properties ordinarily more similar to the subject in location, size, age, design, and features. Although the board of review's comparables lacking proximity data may still be considered, the absence of this information limits the Board's ability to determine whether those properties are subject to comparable market conditions. Accordingly, reduced weight is assigned to the board of review's comparables for which proximity data was not provided.

The Board finds that the board of review's Comparable No. 3 is arguably the most similar of those submitted and provides some support for the position that the subject property is equitably assessed. While an assessment is presumed correct, and although Comparable No. 3 represents the strongest evidence offered, the Board concludes that it is not sufficiently similar to the subject property to permit a reliable assessment equity determination. Numerous subjective adjustments would be required to reconcile this property with the subject, thereby reducing its probative value. An assessment equity analysis requires a meaningful sample of comparable properties to establish a consistent pattern of assessment treatment. A single comparable—even one bearing close similarity—cannot establish whether the subject is uniformly assessed within the broader assessment neighborhood. Without multiple comparables showing a consistent range or pattern of assessments, the Board cannot determine whether the subject's assessment is equitable.

Turning to the appellant's comparables, the Board finds that the information submitted is incomplete with respect to the number of stories for each property. Additional material differences exist between the appellant's comparables and the subject: the comparables vary in total living area; the appellant failed to provide information regarding basement finish; Comparables Nos. 2 and 3 include garages, whereas the subject does not; Comparable No. 2 reflects frame and masonry construction; and Comparables Nos. 2 and 3 have significantly larger site sizes. These differences materially limit their usefulness for establishing assessment equity.

Because assessment equity requires comparison to properties similar in key physical characteristics, including, at minimum, the number of stories, the absence of these data points precludes a reliable determination that the appellant's comparables are sufficiently similar to the

¹ The Residential Appeal Form provides the following instruction for appeals based on inequity: **Assessment Equity:** Provide at least three properties similar to the subject property and include the assessment of each property for the assessment year on appeal. Complete the entire grid analysis (except sale data). **Submit a property record card for each property.** (Note: Assessment comparables should be similar to the subject property in location, size, design, age, and amenities.)

subject. Without such information, the Board cannot conclude that the appellant's comparables are comparable in design, construction, or overall characteristics.

Although the Board finds that the board of review's evidence does not independently warrant confirmation of the assessment, the appellant nonetheless bears the burden of proving inequity by clear and convincing evidence. The appellant has not met this burden. Based on the record, the Board is unable to establish a reliable assessment equity range. Accordingly, the Board finds that the appellant has failed to demonstrate, by clear and convincing evidence, that the subject improvement is inequitably assessed, and a reduction in the assessment is not warranted.

Based on the totality of the evidence, the Board concludes that the appellant has not proven assessment inequity. Therefore, the appellant's request for a reduction in the assessment is denied.

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:

May 19, 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

State of Illinois

Property Tax Appeal Board

William G. Stratton Building, Room 402

401 South Spring Street

Springfield, IL 62706-4001

APPELLANT

Alejandro Diaz, by attorney:

Robert Rosenfeld

Robert H. Rosenfeld & Associates, LLC

40 Skokie Blvd

Suite 150

Northbrook, IL 60062

COUNTY

Cook County Board of Review

Docket No: 24-27476.001-R-1

County Building, Room 601

118 North Clark Street

Chicago, IL 60602