FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jesus Arredondo
DOCKET NO.: 24-28435.001-R-1
PARCEL NO.: 16-24-206-043-0000

The parties of record before the Property Tax Appeal Board are Jesus Arredondo, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:

LAND:	$4,749
IMPR.:	$39,147
TOTAL:	$43,896

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 improvements on a single parcel of land. One improvement is an approximately 137-year-old two-story dwelling of masonry construction with 973 square feet of living area. The second improvement is an approximately 137-year-old two-story dwelling of masonry construction with 1,815 square feet of living area. Both improvements do not have a garage, while both have a full basement. The improvements have a 3,275 square foot site and are located in Chicago, West 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 as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables each for each separate improvement. For the 973 square foot improvement, the appellant did not state the distance of these comparables to the subject. The comparables are 120- to 131-year-old one- to two-story class 2-11 residences with masonry or frame construction. The comparables have between 1,584 and 1,600 square feet of living area and have improvement assessments between $8.90 and $11.14 per square foot of living area. For the 1,815 square foot improvement, the appellant did not state the distance of these comparables to the subject. The comparables are 120- to 126-year-old 1.5- to two-story class 2-11 residences with masonry construction. The comparables have between 1,584 and 2,488 square feet of living area and have improvement assessments between $6.66 and $10.21 per square foot of living area. The appellant is requesting a total cumulative assessment of $30,536.

The board of review submitted its "Board of Review Notes on Appeal". The total assessment for the subject is $34,361. In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables for the 1,815 square foot building only with varying degrees of similarity to the subject. Each comparable was located 0.2 to 0.7 miles away from the subject property. The comparables had between 1,932 and 2,372 square feet of living area. The comparables had improvement assessments that ranged from $8.27 to $10.43 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

Conclusion of Law

The taxpayer asserts assessment inequity as the basis of the appeal. The Illinois Constitution requires that real estate taxes, "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. art. IX, §4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not fewer 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 Board finds that even though the board of review provided no comparables for the 973 square foot improvement, all of the comparables provided by the appellant for this improvement are much larger and therefore not good comparables. Since no good comparables were provided, the appellant failed to meet the clear and convincing standard for inequity for that improvement. Turning to the 1,815 square foot improvement, the best comparables provided are board of review's comparables #3 and #4 and appellant's comparables #2, #3, and #4. The other comparables provided by the appellant and bord of review for this property are larger than the subject. The best comparables had improvement assessments that ranged from $8.90 to $10.43

per square foot of living area. The subject's improvement assessment of $8.89 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that either of the subject's improvements were inequitably assessed and a reduction in the subject's total assessment is not justified.

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: March 17, 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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