



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

APPELLANT: Dominic Vargas
DOCKET NO.: 24-35145.001-R-1
PARCEL NO.: 01-01-118-012-0000

The parties of record before the Property Tax Appeal Board are Dominic Vargas, the appellant, by attorney David Kieta, of Kieta Law LLC in Winfield; 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: \$6,300
IMPR.: \$45,000
TOTAL: \$51,300

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 a 2-story multi-family building of masonry exterior construction with 3,476 square feet of gross building area. The property is approximately 52 years old. Features of the subject include a crawl space foundation and a 2-car garage. The property has an approximately 6,300 square foot site and is located in Barrington, Barrington 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in the same assessment neighborhood code and within .35 of a mile of the subject property. The comparables have sites that range in size from 7,296 to 9,240 square feet of land area and are improved with class 2-11 multi-family buildings of masonry exterior construction ranging in size from 2,976 to 3,700 square feet of gross building area. The comparables are 51 or 55 years old. Each comparable

has a 2-car or a 2½-car garage. One comparable has a basement. The properties sold from May 2022 to November 2023 for prices ranging from \$360,000 to \$540,000 or from \$120.97 to \$149.20 per square foot of gross building area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$48,214 which reflects a market value of \$482,140 or \$138.71 per square foot of gross building area, land included, when applying the level of assessment for class 2-11 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,000. The subject's assessment reflects a market value of \$600,000 or \$172.61 per square foot of gross building area, land included, when applying the level of assessment for class 2-11 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on two comparable sales located in the same assessment neighborhood code and within ¼ mile or on the same block as the subject property.¹ The comparables have sites that are 7,194 and 7,445 square feet of land area and are improved with 2-story class 2-11 multi-family buildings of frame exterior construction with 1,897 or 1,942 square feet of gross building area. The comparables are 52 or 147 years old. The comparables have basements and each have a 2-car garage. The comparables sold in March 2021 and August 2024 for prices of \$300,000 and \$364,000 or \$158.14 and \$187.44 per square foot of gross building area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 and the board of review's comparables #1 and #2 which are less similar to the subject in building size and /or age.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 which are similar to the subject in location, age, design, building size and most features. These comparables sold in May 2022 and October 2022 for prices of \$532,500 to \$540,000 or \$145.95 and \$149.20 per square foot of gross building area, land included. The subject's market value of \$600,000 or \$172.61 per square foot of gross building area, land included falls above the two best comparables in this record.

¹ The Board finds comparable #3 has no sales data, which does not address the appellant's overvaluation argument and will not be further analyzed.

After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment 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

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

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