



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

APPELLANT: Arturo Justo  
DOCKET NO.: 24-41864.001-R-1  
PARCEL NO.: 03-11-104-010-0000

The parties of record before the Property Tax Appeal Board are Arturo Justo, the appellant; 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:** \$5,345  
**IMPR.:** \$19,655  
**TOTAL:** \$25,000

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 consists of a multi-level dwelling of frame exterior construction with 1,467 square feet of living area. The dwelling is approximately 65 years old. Features of the home include a basement with finished area, central air conditioning, and a 2-car garage. The property has a 8,223 square foot site and is located in Wheeling, Wheeling Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity regarding the land and improvement assessments as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject and on the same street as the subject. The comparables have 7,500 or 8,250 square foot sites that are improved with 1-story, class 2-03 homes ranging in size from 1,104 to 1,425 square feet of living area. The dwellings are 68 years old and feature a basement and a 1-car or a 2-car garage. One

home has central air conditioning. The comparables have land assessments of \$4,875 and \$5,363 or \$0.65 per square foot of land area and have improvement assessments ranging from \$16,638 to \$18,125 or from \$12.72 to \$15.07 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,000. The subject property has a land assessment of \$5,345 or \$0.65 per square foot of land area and an improvement assessment of \$19,655 or \$13.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and on the same block or 0.25 of a mile from the subject. The parcels range in size from 6,215 to 6,615 square feet of land area and are improved with multi-level, class 2-34 homes with 1,104 square feet of living area. The dwellings are 68 or 69 years old. Each home has a basement with finished area and a 2-car garage. One home has central air conditioning. The comparables have land assessments ranging from \$4,040 to \$4,300 or \$0.65 per square foot of land area and have improvement assessments ranging from \$17,700 to \$19,960 or from \$16.03 to \$18.08 per square foot of living 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven equity comparables for the Board's consideration. With regard to land assessment equity, the Board finds both parties' comparables are similar to the subject in site size and location. The comparables have land assessments ranging from \$4,040 to \$5,363 or \$0.65 per square foot of land area. The subject's land assessment of \$5,345 or \$0.65 per square foot of land area falls within the range established by the best comparables in this record. The subject and the comparables all have a land assessment of \$0.65 per square foot of land area. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables, which are dissimilar 1-story homes compared to the subject's multi-level dwelling. The Board finds the best evidence of assessment equity to be the board of review comparables, which are more similar to the subject in design, age, location, and features, although these comparables are smaller homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$17,700 to \$19,960 or from \$16.03 to \$18.08 per

square foot of living area. The subject's improvement assessment of \$19,655 or \$13.40 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and falls below the range on a per square foot basis. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, 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.

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: June 16, 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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