



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

APPELLANT: Jose Gomez
DOCKET NO.: 24-43174.001-R-1
PARCEL NO.: 13-22-217-006-0000

The parties of record before the Property Tax Appeal Board are Jose Gomez, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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 **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: \$33,772
IMPR.: \$57,500
TOTAL: \$91,272

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 dwelling of masonry exterior construction with 2,577 square feet of living area. The dwelling is 108 years old. Features of the home include a full basement, central air conditioning and a 3-car garage.¹ The property is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with class 2-06, 2-story dwellings of masonry or frame and masonry exterior construction ranging in size from 2,327 to 2,800 square feet of living area. The

¹ The property description of the subject property was gleaned from the appellant's grid analysis.

dwellings are from 93 to 116 years old. Each comparable has a full basement and from a 1-car to a 3-car garage. Two comparables each have central air conditioning. The comparables have improvement assessments ranging from \$40,190 to \$60,175 or from \$16.38 to \$22.59 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$46,076 or \$17.88 per square foot of living area.

The appellant provided a copy of the Cook County Board of Review final decision disclosing the subject property has a total assessment of \$97,322. The appellant's appeal petition indicated the subject has an improvement assessment of \$63,550 or \$24.66 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for a different PIN and property address other than the subject property under appeal. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four comparables located within the same assessment neighborhood and township as the subject property. The comparables are improved with class 2-06, 2-story dwellings of frame or masonry exterior construction ranging in size from 2,898 to 3,191 square feet of living area. The dwellings are from 102 to 113 years old. Each comparable has a partial or full basement, central air conditioning and either a 2-car or a 3-car garage. Two comparables each have a fireplace. The comparables have improvement assessments ranging from \$72,450 to \$84,288 or from \$24.50 to \$27.97 per square foot of living area.

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 submitted nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2 and #3 which lack central air conditioning, unlike the subject. The Board also gives less weight to the board of review's comparables which are less similar to the subject in dwelling size than the appellant's comparables.

The Board finds the best evidence of assessment equity to be the appellant's comparables #4 and #5 which overall are most to the subject in location, dwelling size, age, foundation type and most features. These two comparables have improvement assessments of \$53,621 and \$60,175 or \$21.87 and \$22.59 per square foot of living area. The subject's improvement assessment of \$63,550 or \$24.66 per square foot of living area falls above the improvement assessments of the two best comparables in this record. After considering appropriate adjustments to the two best comparables for differences when compared to the subject, 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 is 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

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