



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

APPELLANT: Sixto Perez
DOCKET NO.: 24-43684.001-R-1
PARCEL NO.: 13-35-109-032-0000

The parties of record before the Property Tax Appeal Board are Sixto Perez, the appellant, by attorney Michael R. O'Malley, 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 **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: \$13,875
IMPR.: \$32,125
TOTAL: \$46,000

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 2-story apartment building of masonry exterior construction with 2,364 square feet of gross building area. The building is approximately 114 years old and features a full unfinished basement,¹ 2 bathrooms and a 2-car garage. The property has a 3,750 square foot site and is located in Chicago, Jefferson 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 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 subject's assessment neighborhood. The comparables consist of

¹ The board of review disclosed the subject's basement is unfinished, which was neither reported nor refuted by the appellant.

1.5-story, 2-story or 3-story class 2-11 buildings of frame or frame and masonry exterior construction ranging in size from 2,214 to 2,570 square feet of gross building area. The buildings are 21 to 133 years old. Each building has a full basement with finished area and either 2 or 4 bathrooms. Comparable #1 has central air conditioning, and comparables #2 through #5 each have a 2-car garage. The comparables have improvement assessments ranging from \$11,185 to \$18,014 or from \$4.35 to \$7.61 per square foot of gross building area. Based on this evidence, the appellant requested a reduced improvement assessment of \$16,406 or \$6.94 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,000. The subject property has an improvement assessment of \$32,125 or \$13.59 per square foot of gross building 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 and block as the subject. The comparables consist of 2-story class 2-11 buildings of masonry exterior construction ranging in size from 1,826 to 2,364 square feet of gross building area. The buildings are 109 to 114 years old. Each building has a full basement, with one having finished area, 2 bathrooms, and either a 1.5-car, a 2-car or a 2.5-car garage. Comparable #1 has central air conditioning. The comparables have improvement assessments of \$31,125 and \$34,125 or from \$14.44 to \$17.05 per square foot of gross building 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 parties submitted a total of nine equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables and the board of review's comparable #1 which are less similar to the subject in design, age, building size and/or feature central air conditioning, unlike the subject, than the other comparables in the record. Moreover, each of these comparables have a basement finish in contrast to the subject's unfinished basement area and the appellant's comparable #1 also lacks a garage, unlike the subject.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3 and #4 which are located within the same assessment neighborhood and block as the subject. In addition, these comparables are overall most similar, if not identical, to the subject in design, age, building size, bathroom count and most features. These three comparables have improvement assessments of \$32,125 and \$34,125 or from \$14.44 to \$15.50 per square foot of

gross building area. The subject's improvement assessment of \$32,125 or \$13.59 per square foot of gross building area is equal to the board of review comparable #4 with the lower overall improvement assessment, falls below the per square foot value range of the three best comparables in the record, and is well supported by board of review comparable #3 that is identical to the subject in design, age, building size and bathroom count and has an improvement of \$34,125 or \$14.44 per square foot of gross building area. After considering adjustments to the best comparables for differences when compared to 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: _____

October 20, 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 9-215 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

Sixto Perez, by attorney:
Michael R. O'Malley
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602