FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Aida Garcia
DOCKET NO.: 24-43794.001-R-1
PARCEL NO.: 13-35-236-002-0000

The parties of record before the Property Tax Appeal Board are Aida Garcia, 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:	$11,562
IMPR.:	$41,418
TOTAL:	$52,980

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 building of frame and masonry exterior construction with 3,324 square feet of building area. The building is approximately 134 years old. Features of the building include a basement with finished area, central air conditioning and a 2-car garage. The property has an approximately 3,125 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 five equity comparables that are located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11 buildings of frame, masonry or frame and masonry exterior construction that range in size from 3,045 to 3,579 square feet of building area. The buildings are

from 100 to 125 years old. Four comparables each have a basement with finished area, and one comparable has a slab foundation. One comparable has central air conditioning, and four comparables each have a 2-car or a 3-car garage. The comparables have improvement assessments that range from $24,046 to $27,014 or from $7.23 to $8.38 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $25,661 or $7.72 per square foot of building area.

The appellant provided a copy of the Cook County Board of Review final decision disclosing the total assessment for the subject of $52,980. The subject property has an improvement assessment of $41,418 or $12.46 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with class 2-11 buildings of frame or masonry exterior construction that range in size 2,417 to 3,497 square feet of building area. The buildings are from 116 to 135 years old. Each comparable has a basement, with three having finished area. Three comparables each have central air conditioning and a 2-car garage. The comparables have improvement assessments that range from $36,182 to $54,345 or from $13.17 to $15.54 per square foot of 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 record contains nine suggested equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1 and #2 as well as the board of review's comparables #1 and #2 due to differences in their age, building size and/or lack of a basement foundation when compared to the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #3, #4 and #5 along with the board of review's comparables #3 and #4 which are overall most similar to the subject in location, age, building size and foundation type. However, three of these best comparables lack central air conditioning and/or a garage amenity, both of which are features of the subject, suggesting upward adjustments would be required for these differences in order to make them more equivalent to the subject. The best comparables have improvement assessments ranging from $24,046 to $54,345 or from $7.72 to $15.54 per square foot of building area. The subject's improvement assessment of $41,418 or $12.46 per square foot of building area falls within the range of the best comparables in this record. After considering 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 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: 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

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