FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tess Macapagal
DOCKET NO.: 24-45622.001-R-1
PARCEL NO.: 13-02-211-024-0000

The parties of record before the Property Tax Appeal Board are Tess Macapagal, the appellant, by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:	$10,695
IMPR.:	$24,458
TOTAL:	$35,153

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 1,262 square feet of living area. The dwelling is approximately 78 years old. Features of the home include a full basement with finished area,[1] central air conditioning, a fireplace and a 2-car garage. The property has a 3,450 square foot site and is located in Chicago, Jefferson Township, Cook County and is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted information on four comparables located within the same assessment neighborhood as the subject. The comparables are improved with class 2-05, 2-story dwellings of masonry or frame and masonry exterior

[1] The board of review disclosed the subject's basement has a finished area, which was unrefuted by the appellant.

construction ranging in size from 1,600 to 1,884 square feet of living area. The dwellings are from 70 to 83 years old. Each comparable has a full basement but the finished area, if any, was not disclosed in the grid analysis. Three comparables each have central air conditioning and a 1-car garage. One comparable has a fireplace. The comparables have improvement assessments ranging from $27,535 to $31,375 or from $16.19 to $17.21 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of $35,153. The subject property has an improvement assessment of $24,458 or $19.38 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four comparables located within a different assessment neighborhood than the subject. The comparables are improved with class 2-05, 2-story dwellings of frame exterior construction ranging in size from 2,251 to 2,935 square feet of living area. The dwellings are from 116 to 123 years old. Each comparable has a full basement with two having finished area. Two comparables each have central air conditioning, and three comparables each have a 2-car garage. The comparables have improvement assessments ranging from $49,625 to $77,975 or from $21.90 to $27.73 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 parties submitted eight suggested comparables for the Board's consideration, all of which are considerably larger in dwelling size when compared to the subject property. Nevertheless, the Board gives less weight to the board of review's comparables which are located in a different assessment neighborhood than the subject and are also considerably less similar to the subject in both age and dwelling size than the appellant's comparables.

The Board gives greater weight to the appellant's comparables which are located within the subject's assessment neighborhood and are also relatively similar in age to the subject dwelling. However, these comparables still require adjustments for differences in features to the subject, such as the dwellings' 27% to 49% larger sizes, lack of basement finish and/or other features. These four comparables have improvement assessments ranging from $27,535 to $31,375 or from $16.19 to $17.21 per square foot of living area. The subject's improvement assessment of $24,458 or $19.38 per square foot of living area falls below the range established by the best comparables in this record on an overall basis and above the range on a per square foot of living area basis. However, the subject's improvement assessment appears to be reasonable given its smaller dwelling size and when considering the appropriate adjustments to the best comparables for differences in features to the subject. Accepted real estate valuation theory, pertaining to the economies of scale, provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, given the subject's smaller dwelling size when compared to the appellant's comparable properties, a higher per square foot value is logical. Based on this record, 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:

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: July 21, 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 <u>PETITION AND EVIDENCE</u> 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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