



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

APPELLANT: Guillermo Garcia
DOCKET NO.: 24-47517.001-R-1
PARCEL NO.: 13-23-320-010-0000

The parties of record before the Property Tax Appeal Board are Guillermo Garcia, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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: \$32,625
IMPR.: \$106,375
TOTAL: \$139,000

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 three-story multi-unit dwelling of masonry construction with 9,267 square feet of living area. The dwelling was approximately three years old. Features of the home include a full basement and central air conditioning. The property has a 7,500 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 as the basis of the appeal. In support of this argument the appellant submitted information on three class 2-11 equity comparable properties with varying degrees of similarity to the subject which are located within a 0.943-mile radius of the subject. The improvements were from 101 to 113 years old, had from 8,451 to 11,622 square feet of living area, and had improvement assessments from \$7.16 to \$10.48 per square foot of

living area. The appellant disclosed that this is not an owner-occupied residence. Based on this evidence the appellant is seeking 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 \$139,000. The subject property has an improvement assessment of \$106,375 or \$11.48 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three class 2-11 equity comparable properties with varying degrees of similarity to the subject which are located within the same subarea as the subject. The improvements were from 89 to 111 years old, had from 5,200 to 5,756 square feet of living area, and had improvement assessments from \$12.40 to \$12.70 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 six equity comparable properties for the Board's consideration in determining assessment equity, but none was sufficiently similar to the subject property to prove assessment inequity. All of the comparables deviated from the subject improvement age by at least 86 years. The subject is described by the appellant as having 9.5 bathrooms and by the board of review as having 8 full and three half-bathrooms. Based on either contention, all of the comparables offered by the parties had six bathrooms each. The comparables offered by the board of review differed from the subject by at least 3,511 square feet of living area. The comparables offered by the appellant differed from the subject in square feet of living area by 357, 816, and 2,355 square feet respectively. However, even the closest in square feet of living area differed from the subject in 103 years of age, 3.5 bathrooms, and central air conditioning. In short, absent sufficiently comparable properties in evidence, PTAB is unable to determine an equitable improvement assessment range for the subject. PTAB accordingly finds the appellant did not prove by clear and convincing evidence that the subject improvement is over-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

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