



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

APPELLANT: John Martinez
DOCKET NO.: 24-49267.001-R-1
PARCEL NO.: 13-09-413-034-0000

The parties of record before the Property Tax Appeal Board are John Martinez, the appellant, by attorney Anthony DeFrenza of the Law Office of DeFrenza & Mosconi PC in Northbrook; 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: \$11,025
IMPR.: \$35,910
TOTAL: \$46,935

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 two-story dwelling of frame and masonry exterior construction with 1,995 square feet of living area. The dwelling is approximately 97 years old. The property features a full basement with finished area, central air conditioning and a two-car garage. The property has a 3,150 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject 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 improvement as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject and are reportedly located from .2 of a mile to 2.6 miles from the subject property. The comparables are class 2-05 properties improved with two-story dwellings of frame or masonry exterior construction ranging

in size from 1,869 to 2,090 square feet of living area. The dwellings range in age from 80 to 106 years old. Each comparable has a full basement with finished, central air conditioning and a two-car garage. The comparables have improvement assessments that range from \$27,475 to \$34,655 or from \$13.15 to \$17.70 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$31,736 or \$15.91 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,371. The subject property has an improvement assessment of \$61,346 or \$30.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis with information on the subject and four equity comparables.¹ The board of review's comparables #1 and #3 are the same properties as the appellant's comparables #1 and #4. The board of review disclosed the comparables have the same assessment neighborhood code as the subject and are all located within ¼ of a mile from the subject property.² The comparables are class 2-05 properties improved with two-story dwellings of masonry or frame and masonry exterior construction ranging in size from 1,812 to 2,090 square feet of living area. The dwellings range in age from 94 to 102 years old. The board of review reported that the comparables each have a full basement, with one having finished area. Three comparables have central air conditioning and each comparable has either a one-car or a two-car garage. The comparables have improvement assessments ranging from \$27,475 to \$39,975 or from \$13.15 to \$19.24 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contended that the average building assessed value per square foot of the comparable properties provided by the board of review can be calculated as "\$16.475." Using this value, counsel contended that the subject's total assessed value would be \$43,893, where the land has an assessed value of \$11,025 and the improvement has an assessed value of \$32,868 (\$16.475 x 1,995 square feet). Counsel for the appellant requested the subject's total assessment be reduced to \$43,893.

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

¹ The board of review reported that the subject property was purchased in March 2022 for \$799,000 or \$400.50 per square foot of living area, including land. However, the Board finds the board of review did not provide any documentary evidence of the actual sale price.

² The parties differ as to the distance the board of review's comparable #3/appellant's comparable #4 is from the subject. The Board finds the Property Index Number for this common comparable indicates this property is located in close proximity 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 seven comparable properties for the Board's consideration, as two comparables were common to both parties. The Board finds all the comparables are similar to the subject in location, dwelling size, design, age and some features. The comparables have improvement assessments that range from \$27,475 to \$39,975 or from \$13.15 to \$19.24 per square foot of living area. The subject's improvement assessment of \$61,346 or \$30.75 per square foot of living area falls well above the range established by the comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds the subject's improvement assessment is excessive. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is warranted.

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: _____

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 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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