



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

APPELLANT: Manuel & Sharilyn Avila
DOCKET NO.: 24-50528.001-R-1
PARCEL NO.: 09-36-211-017-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Manuel & Sharilyn Avila, the appellants; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds **No Change** in the Cook County Board of Review's assessment of the property is warranted. The correct assessed valuation of the property is:

LAND: \$10,750
IMPR.: \$34,105
TOTAL: \$44,855

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a Cook County Board of Review decision 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 1,607 square feet, two-story brick building on a 5,375 square feet lot in Chicago of Jefferson Township, Cook County. The 87-year-old home, a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance, included 1.5 bathrooms, a full basement, air conditioning, and a one-car garage.

The appellants contend the subject assessment overvalues the subject property based on recent sales of comparable properties. To demonstrate the \$44,855 assessment exaggerates the subject's market value, the appellants presented four sales of properties within a 1.2-mile radius of the subject. The properties in evidence ranged from 74 to 97 years in building age and contained 1,550 to 1,924 square feet in living area; one to three bathrooms; and no garage to a two-car garage. The appellants' selected sales occurred between April 2024 and December 2024 for \$370,000 to \$375,000, or \$194 to \$242 per square foot.

The county board of review responded in its “Notes on Appeal” that the subject was correctly assessed at \$44,855.¹ The subject’s assessment reflects a market value of \$448,550, or \$279.12 per square foot, when applying the 10% Cook County Real Estate Classification Ordinance assessment level for class two properties. In defense of the assessment, the board of review submitted four sales between September 2022 and June 2024 with purchase prices from \$475,000 to \$535,000, or \$250.00 to \$338.71 per living square foot. The involved properties were 72 to 101 years in building age and contained 1.5 or two bathrooms, a full basement, no garage to a two-car garage, and 1,550 to 1,900 square feet of improvement area.

In rebuttal, the appellants explained that the county board of review’s properties in evidence were incomparable to the subject in terms of improvement condition and lot size. First, because the board of review selected properties that were in excellent condition, the appellants contend that those purported comparables exceed the subject property value by about \$250,000. Moreover, the appellants identified the following discrepancies between the board of review’s representations of the properties and the descriptions of the properties across multiple listing services (MLS):

Comparable	Board of Review Description	MLS Description
#1	Six rooms	Seven rooms
#2	Lot size: 4,920 square feet No air conditioning Seven rooms No garage	Lot size: 5,880 square feet Air conditioning Nine rooms Three-car garage
#3	Garage space for two cars	Garage space for three cars
#4	Seven rooms	11 rooms

As such, the taxpayers argue, the board of review’s evidence does not represent the subject property’s value because they are more valuable properties. The appellants concluded that, because the subject property is “a Starter Home which a developer would buy for \$350,000 and rehab or tear down. Therefore, the value of our home (Subject Property) is \$350,000. The rebuttal did not include an accredited appraisal supporting the assertion that the subject is a development property.

Conclusion of Law

The appellants contend the subject assessment overvalues the property. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of a recent sale or appraisal of the subject property, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Property Tax Appeal Board (PTAB) finds the appellants did not meet this rigorous burden of proof.

First, PTAB finds the information the appellants submitted in rebuttal credible. PTAB considers the multiple listing service descriptions of the properties accurate relative to the board of

¹ The Property Tax Appeal Board (PTAB) observes that in its “Notes on Appeal,” the county board of review referenced the final decision from which the appellant petitions. PTAB accordingly adopts the assessment values reflected in that decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

review's descriptions. Given these adjustments to the board of review's evidence, the best evidence of market value resides in board of review comparable sale #1 and appellant comparables #2 and #4 because of their similarity to the subject in living area, garage size, building age, and other amenities. For instance, the improvements in board of review comparable #1 and appellant comparable #4 both lacked 57 square feet of the subject's living area, though both featured larger garages, partially offsetting the smaller improvements. Likewise, the purchase price of appellant comparable sale #2 approximates the subject property's value because it upgraded the subject's half bathroom for a full bathroom and included more living square footage, which partially compensated for the comparator property's lack of a garage. Most importantly, each of these three comparator sales occurred within one year of the January 1, 2024 assessment date and featured properties within 1.1 miles of the subject. By contrast appellant sales #1 and #3 each involved a superior improvement that the subject, driving up those properties' value relative to the subject's, thereby rendering the sales incomparable for property tax purposes. Based on these sales, an open and fair market approximately valued the subject between \$225 and \$338.71 per square foot. Because the subject's implied market value of \$448,550, or \$279.12 per square foot (when applying the 10% Cook County assessment level for class two properties) falls inside the range of market values indicated by the evidence—and acknowledging that each of the appellants' comparator sale prices exceeded the appellants' requested value of \$350,000—PTAB finds that, while the appellants supplied credible information about comparable sales, those sales did not prove the subject assessment exaggerated the property's 2024 market value by a preponderance of the evidence and an assessment reduction is accordingly 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:

May 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Manuel & Sharilyn Avila
7048 North Odell Ave
Chicago, IL 60631

COUNTY

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