FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Alberto Robles
DOCKET NO.: 24-50530.001-R-1
PARCEL NO.: 13-29-113-026-0000

The parties of record before the Property Tax Appeal Board are Alberto Robles, the appellant(s); 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:	$13,455
IMPR.:	$11,532
TOTAL:	$24,987

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 one-story single-family dwelling of masonry construction containing 828 square feet of living area. Features of the dwelling include one and one-half baths, a full finished basement, and a two and one-half car garage. The dwelling was constructed in 1922. The property has a 3,720 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted five sale comparables which sold in June 2025 for prices ranging from $259,000 to $375,000 or $250.00 to $350.14 per square foot of building area, including land. In support of the sale comparables, appellant submitted Zillow printouts confirming the sale of each of the comparables, copies of the 2023 property tax bill, and a printout of the board of review decision search and letter. The appellant did not fully complete Section V- Comparable Sales/Assessment Grid Analysis. The appellant only reported the size, range of age of properties, and size. The appellant's letter states the sale comparables are within one mile of the subject and the Zillow printouts state the number of baths, bedrooms, and size of each comparable.

The appellant also contends assessment inequity as the basis of the appeal. The appellant did not submit any equity comparables in support of this basis.

Lastly, the appellant contends contention of law as the basis of the appeal. In support of this argument, the appellant submitted a letter stating, "that the assessment values show a significant increases over time that outpace neighborhood trends and that assessed values have risen over the last five years despite no material improvements or market justification." The appellant also stated a financial and personal hardship justification for a reduction of the assessed value. The appellant submitted copy of the 2023 and 2024 tax bills, Board of Review Decision Results" printout and letter.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's combined total assessment of $24,987 was disclosed. The subject's assessment reflects a market value of $249,870 or $301.77 per square foot of living area including land, when applying the 2024 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of $13,455 or $16.25 per square foot of living area. In support, the board of review submitted four equity comprables and sale data for comparable #2 which is located on the same block as the subject and identical in size, age, construction and amenities.

In rebuttal dated February 9, 24, 2026 and March 10, 2026, the appellant distinguished the board of review's comparables based on size, condition and other features and amenities. The appellant reaffirmed their request for a reduction in the subject's assessment to $19,000.

Conclusion of Law

The Board has considered the appellant's contention of law. Under Property Tax Appeal Board (PTAB) Rule §1910.69(a), and as provided in 5 ILCS 100/10-15, the standard of proof in a contested case before the Board is the preponderance of the evidence. PTAB regulations further provide that the Board may consider appeals based on contentions of law; however, such contentions must relate to the correct assessment of the subject property and must be supported by a legal brief. 86 Ill. Admin. Code §1910.65(d).

PTAB's rules also require strict compliance with procedural requirements. Failure to comply with the Board's rules or directives may result in default. 86 Ill. Admin. Code §1910.90(i). In addition, the burden of going forward requires the contesting party to provide substantive documentary evidence or legal argument sufficient to challenge the correctness of the assessment, and failure to do so may result in dismissal. 86 Ill. Admin. Code §1910.63(b).
As a preliminary matter, the Board observes that although the appellant selected "contention of law" on the appeal form, no legal brief or supporting legal argument was submitted. Instead, the appellant presented economic hardships, evidentiary and theoretical arguments alleging inequitable assessment, which do not constitute a legal challenge. A contention of law requires a showing that the assessment is incorrect due to a legal error and must be supported by a written brief citing relevant authority. See 86 Ill. Admin. Code §1910.65(d). Because the appellant failed

to satisfy these requirements, the Board gives no weight to the appellant's purported contention of law.

A legal brief, as defined by 86 Ill. Admin. Code §1910.5(b)(10), is a formal written submission presenting a party's legal and factual arguments, supported by citations to the record and applicable legal authority, and intended to persuade the Board to adopt the party's position. Legal briefs are essential components of adversarial administrative proceedings because they frame the issues, articulate the legal standards, and apply statutory and case law to the facts of the case. Such documentation ensures a fair, orderly, and informed adjudicatory process. In the absence of any such submission, no legal contention is properly before the Board.

Turning to the appellant's remaining allegation of assessment inequity, when unequal treatment in the assessment process is the basis of the appeal, the appellant bears the burden of proving the claim by clear and convincing evidence. 86 Ill. Admin. Code §1910.63(e). Proof of unequal treatment must consist of documentation for the assessment year at issue of no fewer than three comparable properties that are similar to the subject in relevant characteristics, are reasonably proximate in location, and lack distinguishing features that would undermine comparability. 86 Ill. Admin. Code §1910.65(b).

The appellant did not submit any equity comparables.

The Board of Review submitted four comparable equity properties, two of which are located on the same block as the subject. These comparable properties exhibit improvement assessments ranging from $18.57 to $19.91 per square foot of living area. After reviewing all comparable properties submitted by the parties, the Board finds that the most persuasive evidence of assessment equity consists of comparable properties submitted by the Board of Review. These comparable properties are generally similar to the subject in age, size, design, and location, and they collectively reflect improvement assessments within a range that encompasses the subject's improvement assessment of $16.25 per square foot of living area.

After considering all the evidence and giving greater weight to comparable properties more proximate in location and more similar in physical characteristics to the subject property, the Board finds that the subject's improvement assessment is reasonably supported. Although the evidence provided by the Board of Review does not independently establish the absolute correctness of the assessment, the burden of proof in an equity appeal remains with the appellant. The appellant has not presented clear and convincing evidence that the subject's improvement assessment is inequitable as required by the Board's rules.

Accordingly, the Board concludes that the appellant has failed to meet the required evidentiary standard. A reduction in the subject property assessment is therefore not warranted.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook County. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago County. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's comparables #2 and #4 and the board of review's comparable #2. These comparables are similar in construction, location, size, stories, and age. These comparables sold for prices ranging from $323.75 to $440.82 per square foot of building area, including land. The subject's assessment reflects a market value of $301.77 per square foot of living area including land, which is below the range established by the best comparable sales in this record. After considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location, more similar in size, and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is supported. Based on this evidence, the Board finds 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 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

Alberto Robles
2936 N. Mulligan Ave
Chicago, IL 60634

COUNTY

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