FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: JOSE CARLOS
DOCKET NO.: 24-56248.001-R-1
PARCEL NO.: 06-23-213-020-0000

The parties of record before the Property Tax Appeal Board are JOSE CARLOS, the appellant(s), by attorney Christopher Wojcicki, of Wojckcki Law in Schaumburg; 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:	$4,043
IMPR.:	$19,957
TOTAL:	$24,000

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 single-story dwelling of masonry construction, approximately sixty-four years-old, with 1,898 square feet of living area on an 8,086 square foot lot in Streamwood, Hanover Township, Cook County. The subject is classified as 2-04 under the Cook County Real Property Assessment Classification Ordinance. Features of the home include two full bathrooms, a slab foundation and an attached one-car garage.

The appellant contends overvaluation as the basis of appeal. In support of its market value argument, the appellant completed Section IV – Recent Sale Data in its Residential Appeal Form indicating the subject property was purchased on September 21, 2023, for $135,000 or $71.13 per square foot of living area. The appellant indicates that the sale did not occur between family members or related companies, was not sold through a realtor and was not listed on the multiple listing service (MLS) nor advertised in any other manner. The appellant submitted a closing

disclosure statement from the buyer's lender. Based on this evidence the appellant is requesting an assessment amount of $13,500.

The board of review submitted its "Board of Review Notes on Appeal" stating the total valuation assessment for the subject property as $24,000 with an improvement assessment of $19,957. The valuation assessment reflects a market value of $240,000 when applying the 10% Cook County Real Estate Classification Ordinance assessment for class two properties, or $126.45 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales. The sales occurred from June 2, 2022, to September 11, 2024, for prices ranging from $268,000 to $350,000 or $146.21 to $172.24 per square foot of living area. The comparable properties are single-story dwellings of frame construction, ranging in age from sixty-three to sixty-seven years-old and ranging in size from 1,833 to 2,032 square feet of living area. The board of review reports that one of its comparables is located within a quarter-mile of the subject property.

Conclusion of Law

The appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. 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 appellant *did not* this burden of proof.

The board finds the subject's sale does not meet at least one of the fundamental requirements to be considered an arm's-length transaction. The undisputed evidence shows that the subject property was not sold through a realtor and was not posted on the Multiple Listing Service or advertised in any manner. The Board finds the appellant did not prove by a preponderance of the evidence that the subject was overvalued, and a reduction based on market value 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: November 17, 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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