



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

APPELLANT: Rufino Meraz  
DOCKET NO.: 06-31369.001-R-1  
PARCEL NO.: 17-07-108-017-0000

The parties of record before the Property Tax Appeal Board are Rufino Meraz, the appellant, by attorney Michael Griffin in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:     \$ 8,482  
IMPR.:    \$ 55,626  
TOTAL:    \$ 64,108**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two dwellings situated on one parcel. Building #1 is a 113-year old, three-story style multi-family dwelling of masonry construction containing 2,244 square feet of living area with three apartment units and a full, unfinished basement. Building #2 is a 119-year old, one-story style single-family dwelling of masonry construction containing 968 square feet of living area with a full, unfinished basement.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal on building #1. Equity data was not submitted on building #2. The appellant submitted information on three comparable properties described as three-story masonry multi-family dwellings that are either 106 or 128 years old. The comparable dwellings range in size from 1,827 to 3,620 square feet of living area, and they have two or three apartment units. Two of the comparables have full basements, one of which is finished, and the remaining comparable has a slab foundation. One building has central air conditioning and a garage. These properties have improvement assessments ranging from \$7.27 to \$11.83 per square foot of living area. The appellant claims that building #1's improvement assessment is \$28,267 or \$12.60 per square foot of living area, but that is based on using the

combined 2005 improvement assessment for both buildings. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment for building #1.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties for each building. The comparables for building #1 consist of two-story stucco or masonry multi-family dwellings that are either 115 or 118 years old. The dwellings range in size from 2,160 to 2,332 square feet of living area. Each of the comparables for building #1 has a full basement, one of which is finished for an apartment, and a garage. These properties have improvement assessments ranging from \$14.40 to \$16.55 per square foot of living area.

The comparables for building #2 consist of one-story frame single-family dwellings that are either 116 or 118 years old. The dwellings range in size from 882 to 1,064 square feet of living area. One of the comparable for building #2 has a full, unfinished basement, and the others have slab foundations. Each comparable has a garage, and one has a fireplace. These properties have improvement assessments ranging from \$24.95 to \$35.44 per square foot of living area.

Based on the 2006 assessment information provided by the board of review, building #1 has an improvement assessment of \$32,108 or \$14.31 per square foot of living area, and building #2 has an improvement assessment of \$23,518 or \$24.30 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

To support its claim that the property had two improvements, the board of review provided the property characteristic sheets for each building. A review of the property characteristic sheets confirms that the parcel has two buildings. Building #1 is a 113-year old, three-story style multi-family dwelling of masonry construction containing 2,244 square feet of living area with a full, unfinished basement, and building #2 is a 119-year old, one-story style single-family dwelling of masonry construction

containing 968 square feet of living area with a full, unfinished basement.

Both parties presented assessment data on a total of seven equity comparables for building #1. The Board finds the comparables numbered one, three, and four by the board of review were most similar to building #1 in size. They were also very similar in style, exterior construction, foundation, and age. Due to their similarities to building #1, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$14.40 to \$16.55 per square foot of living area. Building #1's improvement assessment of \$14.31 per square foot of living area falls below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds that building #1's improvement assessment is equitable and a reduction in its assessment is not 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.

*Ronald R. Cuit*

Chairman

*Frank J. Huff*

Member

Member

*Mark Morris*

*William R. Lerbis*

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: May 21, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.