



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

APPELLANT: Gloria Ortiz
DOCKET NO.: 07-24884.001-R-1 through 07-24884.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gloria Ortiz, the appellant(s), by attorney Arnold G. Siegel in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-24884.001-R-1	14-20-419-074-1001	5,099	15,439	\$20,538
07-24884.002-R-1	14-20-419-074-1002	5,097	15,437	\$20,534
07-24884.003-R-1	14-20-419-074-1003	5,097	15,437	\$20,534

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square feet of land improved with a 108-year old, three-unit building with one unit used for commercial purposes and two residential apartment units. The subject contains 4,875 square feet of building area. The subject is currently classified as condominium units. The appellant argued unequal treatment in the improvement assessment process as the basis of this appeal.

In support of this argument, the appellant, via counsel, submitted a brief arguing that the subject property is divided into three condominium parcels. However, the appellant asserts the subject has been a mixed use building since the time of purchase many years ago and should be classified as such. The appellant also presented a black and white photograph of the subject showing the commercial business on the first floor and a copy of an affidavit from the appellant stating the subject contains a commercial storefront on the first floor and two residential apartments on the second floor. The affidavit also

states the previous owner had divided the property into three condominium units and that the appellant cannot afford the cost to re-consolidate the parcels.

The appellant also submitted information on a total of six properties suggested as comparable and located within nine block's of the subject. These properties are described as two or three-story, masonry or frame and masonry, mixed use buildings with five properties having one commercial unit and four residential apartment units. One property contains four commercial units. These properties range: in age from 94 to 110 years; in size from 4,704 to 5,625 square feet of building area; and in improvement assessments from \$6.18 to \$11.79 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$126,019 and improvement assessment of \$110,726 or \$22.72 per square foot of building area was disclosed. In support of the subject's assessment, the board of review presented sales information on class 2-11 residential apartment buildings in the subject's neighborhood. These sales ranged from \$775,000 to \$1,035,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting the board of review acknowledges that the subject property is not a condominium, but a mixed-use property.

At hearing, the appellant's attorney reiterated the argument that the subject property is a mixed-use property and should be assessed similarly to other mixed-use properties. He again asserted that the property was classified as a condominium when purchased, but used as a mixed-use property.

The board of review's representative, Michael LaCalamita, did not have any personal knowledge as to why the evidence consisted of only residential apartment buildings.

After reviewing the record and considering the testimony, 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 warranted.

The appellant contends unequal treatment in the subject's 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 met this burden.

As to the appellant's argument that the subject property is misclassified, the PTAB finds that the appellant submitted sufficient evidence to establish that the subject property is being used as a mixed-use property and should be assessed similarly to other mixed-use buildings. Moreover, the PTAB finds that the board of review's own evidence, the submission of residential apartment buildings, supports the appellant's position.

As to the subject's assessment, the appellant submitted a total of six properties suggested as comparable to the subject. The PTAB finds the appellant's comparables #1 through #4 are the most similar to the subject. These properties are two or three-story, masonry or frame and masonry, mixed-use buildings with one commercial unit and four residential apartment units. The properties range: in age from 94 to 110 years; in size from 4,704 to 5,625 square feet of building area; and in improvement assessments from \$9.40 to \$10.17 per square foot of living area. The PTAB gives less weight to the remaining two comparables because one contains only commercial units and the other is significantly smaller than the subject. In addition, the PTAB gives little weight to the board of review's comparables for determining assessment amounts because no assessment information was provided.

After considering adjustments and the differences comparables when compared to the subject, the Board finds the subject's assessment is not supported 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank J. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: June 18, 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.