



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

APPELLANT: Elias Sanchez  
DOCKET NO.: 09-25497.001-C-1  
PARCEL NO.: 13-26-408-019-0000

The parties of record before the Property Tax Appeal Board are Elias Sanchez, the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$ 24,609  
**IMPR.:** \$ 176,817  
**TOTAL:** \$ 201,426

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 2009 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 two-story retail building with 8,528 square feet of building area. The building was constructed in 1999. The property has a 6,250 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,426. The subject property has an improvement assessment of \$176,817 or \$21.41 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on 11 sale comparables.

At hearing, the appellant's attorney, Mr. Edward Larkin, reaffirmed the evidence previously submitted.

The board of review analyst, Ms. Lena Henderson, reviewed the evidence submitted and testified that three of the appellant's comparables included occupancy factors. In response, the appellant's attorney was given one week to refute board of review's claims that comparables include occupancy factors and submit correct assessed values. The appellant's attorney within the time allotted, submitted a letter stating that the questionable comparables do not include occupancy factors, but partial assessments. No updated assessed values for the three comparables were submitted that include partial assessments. Lastly, the appellant's attorney stated that the board of review did not address the appellant's equity argument.

#### **Conclusion of Law**

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented assessment data on a total of four equity comparables. The Board finds that appellant's comparable #1 is similar to the subject in building size and number of units. The remaining properties are considerably larger buildings containing between 18,750 to 36,274 square feet of building area. In contrast, the subject contains 8,258 square feet of building area. The appellant's one similar comparable does not constitute a range. Therefore, the Board finds the appellant did not meet the burden of proof necessary to show the subject property was inequitably assessed in that only one comparable was deemed similar to the subject. In addition, the Board gives little weight to the board of review's evidence as the data is merely raw sales data without any assessment information. Accordingly, the appellant has not met the burden of clear and convincing evidence.

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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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Marko M. Louie*

Member

*[Signature]*

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: February 20, 2015

*[Signature]*

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.