



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

APPELLANT: Mario Flores
DOCKET NO.: 09-33789.001-R-1
PARCEL NO.: 16-26-230-023-0000

The parties of record before the Property Tax Appeal Board are Mario Flores, the appellant, by attorney Richard Shapiro in Evanston, 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: \$8,750
IMPR.: \$25,244
TOTAL: \$33,994

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, mixed-use and multi-family building of masonry construction. The building is 106 years old and has 8,014 square feet of building area. Features include five apartment units and a partial unfinished basement.¹ The property has a 6,250 square foot site and is located in Chicago, West Chicago Township, Cook County. The

¹ Based on photographic evidence provided by the parties, the subject has at least one commercial entity.

subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables; however, the appellant did not provide any information on the comparables' foundations and garages, if any.² The appellant also submitted the subject property's rent roll and income tax schedules to demonstrate that the subject property was unprofitable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,994. The subject property has an improvement assessment of \$25,244 or \$3.15 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

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.

Both parties presented information on a total of nine suggested comparables. The appellant did not provide any information on the comparables' foundations and garages, if any. Consequently, the Board gave little weight to the appellant's comparables due to the lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property.

² The appellant completed Section V of the residential appeal form with information on four suggested comparables and provided a spreadsheet with an additional comparable. However, descriptive information about the additional property was not provided.

The Board finds the best evidence of assessment equity to be board of review comparable #3. This comparable had a partial unfinished basement like the subject and was also very similar in location, design, exterior construction, age and building area. Additionally, board of review comparable #4 also had a partial unfinished basement and was also very similar to the subject in location, design, exterior construction and age. Board of review comparables #3 and #4 had improvement assessments of \$3.31 and \$3.48 per square foot of building area, respectively. The subject's improvement assessment of \$3.15 per square foot of building area falls below the improvement assessments of the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

Ronald R. Cuit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

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

A. ...

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.