



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

APPELLANT: Javier Zavala
DOCKET NO.: 09-34733.001-C-1
PARCEL NO.: 19-12-300-006-0000

The parties of record before the Property Tax Appeal Board are Javier Zavala, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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: \$20,312
IMPR.: \$92,189
TOTAL: \$112,501

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 6,250 square foot parcel of land improved with a 77-year old, building containing approximately 6,000 square feet of building area. The property is located in Lake Township, Cook County. The property is a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the subject property is a mixed-use building and should not be classified as a commercial property assessed at 25%, but should be classified as a class 2, mixed-use

property assessed at 10%. In support of this argument, the appellant submitted five colored, close-up photographs of specific areas of the subject, an affidavit from the appellant briefly attesting that the subject has two commercial units and one residential unit, and a copy of the property record card which includes a diagram of the subject's exterior indicating the subject is one-story and contains 6,000 square feet of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,501. The subject's assessment reflects a market value of \$450,004 using the Cook County Ordinance level of assessment for class 5 property of 25%.

In support of its contention of the correct assessment the board of review submitted the property record card for the subject showing it is classified as a 5-17, commercial, storefront building and that the subject was inspected by a field agent in 1987. In addition, the board of review presented five sales comparables.

Conclusion of Law

The appellant contends 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 proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met not this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant's argument that the subject is misclassified unpersuasive. The Board finds the five colored photographs insufficient to show the subject is a mixed-use building. The photographs are up close pictures of a sink, a store and kitchen table, a countertop, and a portion of a bed. These items can all be found in a commercial unit just as well as a residential unit. The appellant failed to show a clear difference between a commercial portion of the building and a residential portion of the building; nor is there any evidence of a separate address. The appellant's affidavit is given little weight as it does not describe the layout of the building, the ingress and egress for each unit, and the amenities attributed to each unit. Therefore, the Board finds the appellant has failed to show by a preponderance of the evidence that the subject is misclassified and a reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Marko M. Lott

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. P. ...

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.