



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

APPELLANT: Carlos Palafox
DOCKET NO.: 11-24422.001-R-1
PARCEL NO.: 16-28-218-019-0000

The parties of record before the Property Tax Appeal Board are Carlos Palafox, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

LAND: \$2,939
IMPR.: \$7,660
TOTAL: \$10,599

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 2011 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 dwelling of masonry exterior construction with 2,528 square feet of living area. The dwelling is approximately 88 years old. Features of the home include a full finished basement and a two-car garage. The property has a 4,199 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on four comparables with the same neighborhood assessment code as the subject property. The comparables are improved with 3 two-story dwellings and a 1.5-1.9 dwelling of frame or masonry exterior construction that range from 99 to 118 years old. The comparables had features of varying degrees of similarity when compared to the subject. The dwellings range in size from 2,584 to 2,750 square feet of

living area and have improvement assessments ranging from \$7,735 to \$8,451 or from \$2.93 to \$3.27 per square foot of living area.

In support of the overvaluation argument the appellant submitted four comparable sales with the same neighborhood code as the subject property. The comparables consist of two-story dwellings of masonry exterior construction that range from 98 to 112 years old. The comparables had features of varying degrees of similarity when compared to the subject. The dwellings range in size from 2,366 to 2,759 square feet of living area and are situated on sites that contain from 3,125 to 4,655 square feet of land area. The comparables sold from March 2009 to July 2010 for prices ranging from \$65,000 to \$115,000 or from \$27.07 to \$41.68 per square foot of living area including land. Based on this evidence, the appellant requested the total assessment be reduced to \$6,843.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,809. The subject property has an improvement assessment of \$10,870 or \$4.30 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables within .25 of a mile from the subject property. The comparables are improved with two-story dwellings of frame or masonry exterior construction that are 98 or 101 years old. The comparables had features of similarity when compared to the subject. The dwellings range in size from 1,844 to 2,024 square feet of living area and have improvement assessments ranging from \$8,189 to \$10,339 or from \$4.44 to \$5.49 per square foot of living area.

The subject's assessment reflects a market value of \$138,090 or \$54.62 per square foot of living area, land included, when applying the 10% level of assessment for class 2-11 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance. The board of review also submitted recent sale information on the same three comparables mentioned above. The dwellings are situated on sites that contain 3,780 and 5,040 square feet of land area. The comparables sold in June 2010 or December 2010 for prices ranging from \$110,000 to \$195,000 or \$59.65 to \$105.52 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer 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 this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #1 due to the lack of a basement when compared to the subject's full finished basement. The Board gave less weight to the appellant's comparable #2 due to the lack of a recent sale. The Board also gave less weight to the board of review's comparables due to their smaller dwelling size when compared to the subject property. The Board finds the best evidence of market value in the record to be the appellant's comparable #3

and #4. These comparables are more similar in location, age, dwelling size, exterior construction, design and features. These comparables sold for prices ranging from \$90,000 to \$115,000 or from \$34.43 to \$41.68 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$138,090 or \$54.62 per square foot of living area including land, which falls above the range of the best comparable sales contained in this record.

The taxpayer also 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 no further reduction is warranted after the market value reduction discussed above.

Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is justified on this basis.

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.



Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: September 23, 2016



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.