



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

APPELLANT: Irene Mojica
DOCKET NO.: 11-33174.001-R-1
PARCEL NO.: 17-18-304-040-0000

The parties of record before the Property Tax Appeal Board are Irene Mojica, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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: \$7,765
IMPR.: \$44,102
TOTAL: \$51,867

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 three-story, multi-family dwelling of masonry construction. The dwelling is approximately 116 years old and has 3,306 square feet of living area. Features of the dwelling include three apartment units and a full unfinished basement. The property has a 2,284 square foot site and is located in Chicago, West Chicago 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 overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales that sold from February to October 2009 for prices that ranged from \$395,000 to \$450,000 or from \$126.72 to \$199.43 per square foot of living area, land included. On the basis of this evidence, the appellant requested that the subject's assessment be reduced to \$45,000 (\$7,765 for land and \$37,235 for the improvement).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,867. The subject's assessment reflects a market value of \$546,544 or \$165.32 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Cook County of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales that sold from February 2010 to December 2011 for prices that ranged from \$390,000 to \$1,050,000 or from \$146.56 to \$276.32 per square foot of living area, land included.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on a total of seven suggested comparable sales. The appellant's comparable sales sold from February to October 2009, which was over one year prior to the assessment date at issue. The Board finds these sales to be dated, and, as a result, the Board gave the appellant's market evidence little weight. Board of review comparable sales #1 and #3 sold more proximate to the assessment date; however, they were significantly newer than the subject and also received little weight. The Board finds the best evidence of market value to be board of review comparable sales #2 and #4. These comparables sold proximate to the assessment date and were very similar to the subject in age, location, construction and foundation. Comparables #2 and #4 sold in December 2011 and September 2011 for prices of \$167.49 and \$146.56 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$165.32 per square foot of living area, including land, which falls between the market values of the best comparable sales in this record. Based on this evidence, the Board finds 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.

Chairman



Member



Member



Member



Member



Acting 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: March 18, 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.