



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

APPELLANT: Jara
DOCKET NO.: 11-35132.001-C-1
PARCEL NO.: 17-09-260-005-0000

The parties of record before the Property Tax Appeal Board are Jara, the appellant, 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 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: \$62,500
IMPR.: \$205,259
TOTAL: \$267,759

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2010 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 3-story masonry commercial building containing approximately 5,748 square feet of building area. The building is 128 years old and situated on a 2,000 square foot site located in Chicago, North Chicago Township, Cook County. It is classified as a class 5-92 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 three class 5-92 comparables located within 3.4 blocks of the subject. They range in size from 4,080 to 5,298 square feet of building area and range in age from 76 to 129 years old. The comparables have improvement assessments ranging from \$101,942 to \$198,476 or from \$24.63 to \$37.46 per square foot of building area.

The appellant also submitted a copy of the 2010 Property Tax Appeal Board Final Administrative Decision (Docket #10-36541.001-C-1) in which the total assessment was lowered to \$276,234. Based on this evidence, the appellant requested the subject's 2011 total assessment be reduced to \$267,759.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$367,758. The subject property has an improvement assessment of \$305,258 or \$53.11 per square foot of living area.¹

In support of the subject's assessment the board of review submitted information on five comparable sales that range in size from 2,750 to 7,432 square feet of building area. The data provided by the board of review disclosed improvement assessments for 2004, 2006, 2007 and 2009. The improvement assessments ranged from \$5,060 to \$105,603 or from \$1.09 to \$28.30 per square foot of building area. The board of review also reported sales information for the comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In a written rebuttal, the appellant's attorney cited the 2009 and 2010 Property Tax Appeal Board decisions.

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

The Board finds the sales information submitted by the board of review is not responsive to the appellant's equity argument, therefore, this evidence is given little weight. The Board gave little weight to the board of review equity comparables based on assessment dates that were prior to the assessment year at issue. The Board finds the best evidence of equity in the record are the comparables submitted by the appellant. The comparables have improvement assessments ranging from \$101,942 to \$198,476 or from \$24.63 to \$37.46 per square foot of building area. The subject property has an improvement assessment of \$305,258 or \$53.11 per square foot of building area which is greater than the improvement assessments of the most similar comparables in the record on both a total improvement assessment basis as well as a per square foot basis. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on equity is warranted.

¹ The board of review did not disclose the subject's improvement assessment. The appellant reported the subject's improvement assessment of \$305,258 on the appeal form and in the grid analysis.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jara, by attorney:
Arnold G. Siegel
Siegel & Callahan, P.C.
20 North Clark Street
Suite 2200
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602