



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

APPELLANT: Martin Escutia
DOCKET NO.: 12-20738.001-R-1
PARCEL NO.: 16-30-320-027-0000

The parties of record before the Property Tax Appeal Board are Martin Escutia, the appellant, by attorney Julie Realmuto 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: \$ 4,428
IMPR.: \$ 16,145
TOTAL: \$ 20,573

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 2012 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 is improved with a one-story single family dwelling of masonry construction with 1,708 square feet of living area. The dwelling is approximately 86 years old. Features of the property include a full unfinished basement and a 1.5-car garage. The property has a 5,535 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject

is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable Sales/Assessment Equity Grid Analysis using four purported comparables. However, comparables #1 and #2 as well as comparables #3 and #4 have consecutive parcel numbers (PINs), similar or the same street addresses, the same improvement description and the photographs of the comparables depict the same dwellings, respectively. This evidence indicates that comparables #1 and #2 as well as comparables #3 and #4 are the same home with the improvement assessment pro-rated over two PINs. The two comparables submitted by the appellant were improved with a 1.5-story dwelling and a 1-story dwelling of masonry construction that had 1,680 and 1,502 square feet of living area, respectively. The dwellings were 66 and 61 years old, respectively. Each comparable had an unfinished basement and one comparable had central air conditioning. The comparables had improvement assessments of \$17,406 and \$16,006 or \$10.36 and \$10.66 per square foot of living area, respectively. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$8,984.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,573. The subject property has an improvement assessment of \$16,145 or \$9.45 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 improved with one-story dwellings of masonry construction that had 1,708 and 1,757 square feet of living area. The dwellings were either 82 or 86 years old. Each comparable had a full unfinished basement, one comparable had central air conditioning, two comparables each had one fireplace and each comparable had a two-car or a three-car garage. The comparables were located along the same street and within the same block as the subject property. These properties had improvement assessments ranging from \$16,145 to \$17,285 or from \$9.45 to \$10.12 per square foot of living area.

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.

The Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. The board of review comparables were most similar to the subject in location, style, size, age and features. These comparables had improvement assessments that ranged from \$16,145 to \$17,285 or from \$9.45 to \$10.12 per square foot of living area. The subject's improvement assessment of \$16,145 or \$9.45 per square foot of living area falls within the range established by 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.

Chairman



Member



Member



Acting 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: February 19, 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.