



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

APPELLANT: Carlos Torres
DOCKET NO.: 12-20781.001-R-1
PARCEL NO.: 28-12-225-220-0000

The parties of record before the Property Tax Appeal Board are Carlos Torres, 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: \$1,684
IMPR.: \$16,418
TOTAL: \$18,102**

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 multi-level single family dwelling of frame and masonry construction with 1,849 square feet of living area. The dwelling is approximately 17 years old. Features of the property include a partial basement finished with a recreation room, central air conditioning, one fireplace and a two-car garage. The property has a 6,738 square foot site and is located in Posen, Bremen Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant completed Section V - Comparable

Sales/Assessment Equity Grid Analysis of the appeal using four purported comparables. However, comparables #1 and #2 as well as comparables #3 and #4 each had the same addresses, consecutive parcel numbers (PINs), and the same improvement description for each property. Based on this record the Board finds comparables #1 and #2 as well as comparables #3 and #4 are each improved with the same dwelling with the improvement assessment allocated between the respective PINs. As a result, the Board finds the appellant provided two comparables improved with multi-level dwellings of frame and masonry construction that had 1,629 and 1,643 square feet of living area, respectively. The dwellings were 26 years old. Each comparable had a partial finished basement and central air conditioning. The comparables had improvement assessments of \$14,268 and \$14,454 or \$8.76 and \$8.80 per square foot of living area, respectively. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$8,117.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,102. The subject property has an improvement assessment of \$16,418 or \$8.88 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 improved with multi-level dwellings of frame and masonry construction that ranged in size from 1,613 to 1,722 square feet of living area. The comparables ranged in age from 13 to 26 years old. Each of these comparables have a partial basement finished with a recreation room, each comparable has central air conditioning, two comparables each have one fireplace and each comparable has a 2-car or a 2.5-car garage. The comparables have improvement assessments ranging from \$14,768 to \$16,336 or from \$9.16 to \$9.55 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 record contains five comparables submitted by the parties that were similar to the subject in style, construction and relative features. Each comparable was smaller than the subject dwelling and three of the comparables were older than the subject dwelling. Nevertheless, these comparables had improvement assessments that ranged from \$8.76 to \$9.55 per

square foot of living area. The subject's improvement assessment of \$8.88 per square foot of living area falls within the range established by the 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



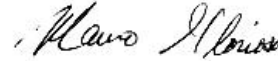
Member



Member



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.