



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

APPELLANT: Jose Antonio
DOCKET NO.: 12-22335.001-R-1
PARCEL NO.: 20-07-211-012-0000

The parties of record before the Property Tax Appeal Board are Jose Antonio, the appellant, by attorney Julie Realmuto of McCarthy Duffy 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: \$3,852
IMPR.: \$14,202
TOTAL: \$18,054

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 2, two-story dwellings of frame construction. Dwelling #1 contains 1,520 square feet of living area. The dwelling is 109 years old. Dwelling #2 contains 1,440 square feet of living area. The dwelling is 109 years old. The property has a 4,500 square foot site and is located in Chicago, Lake Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment of dwelling #2 as the basis of the appeal. The appellant did not contest the subject's land assessment. In support of this argument the appellant submitted information on four equity comparables, one of which is of a one-story design. The comparables range in size from 1,584 to 1,755 square feet of

living area and range in age from 99 to 124 years old. The appellant failed to submit information regarding dwelling #1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,054. The subject's dwelling #1 has an improvement assessment of \$4.88 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 that range in size from 1,760 to 2,080 square feet of living area and range in age from 108 to 116 years old. The subject's dwelling #2 has an improvement assessment of \$4.74 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 that range in size from 1,748 to 1,800 square feet of living area and range in age from 99 to 116 years old.

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 only evidence of assessment equity for dwelling #1 was submitted by the board of review. The comparables had varying degrees of similarity to the subject property. The comparables had improvement assessments that ranged from \$4.87 to \$6.07 per square foot of living area. Dwelling #1 has an improvement assessment of \$4.88 per square foot of living area which falls within the range established by the comparables in this record.

The Board finds the parties submitted seven comparables for the Board's consideration. The comparables had varying degrees of similarity to the subject property. The Board gave less weight to the appellant's comparable #3 due to its one-story design, unlike the subject. The parties' remaining comparables had improvement assessments ranging from \$4.47 to \$5.56 per square foot of living area. Dwelling #2's improvement assessment of \$4.74 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: November 20, 2015



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.