



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

APPELLANT: Marisol Lugo  
DOCKET NO.: 12-27873.001-R-1 through 12-27873.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Marisol Lugo, the appellant(s), by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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 **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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-27873.001-R-1	13-36-105-025-0000	6,000	42,170	\$ 48,170
12-27873.002-R-1	13-36-105-026-0000	2,664	1,025	\$ 3,689

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of two improvements. Improvement #1 is a two-story dwelling of masonry construction with 2,362 square feet of living area. Improvement #1 is 117 years old. Features of Improvement #1 include a full finished basement. Improvement #2 is a one-story dwelling of masonry construction with 1,954 square feet of living area. Improvement #2 is 117 years old. Features of Improvement #2 include a full finished basement. The property has a 4,332 square foot site, and is located in Chicago, West Chicago Township, Cook County. Improvement #1 and Improvement #2 are both classified as class 2-11 properties under the Cook County Real Property Assessment Classification Ordinance. There was no evidence submitted as to whether the subject was owner-occupied.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. All three comparables have a coach house. The appellant arrived at an improvement assessment per square foot for the subject and these three comparables by dividing the total improvement assessment by the total improvement square footage of both improvements.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,859. Improvement #1 has an improvement assessment of \$20,501, or \$8.68 per square foot of living area. Improvement #2 has an improvement assessment of \$19,739, or \$10.10 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 for Improvement #1 and four equity comparables for Improvement #2.

In rebuttal, the appellant argued that the board of review's comparables did not include coach houses, whereas the appellant's comparables all included a coach house.

### **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.

Initially, the Board finds that the appropriate way to determine the improvement assessment per square foot of the two improvements upon the subject is to divide the improvement assessment of each individual improvement by that improvement's square footage. The Board finds that, just because there are two improvements on one PIN, does not mean that the improvements can be combined in determining assessment equity. Despite the simple arithmetic process of adding the improvement assessments of two improvements, and dividing that figure by the sum of the improvements' square footage, the fact still remains that, in reality, the improvements are separate buildings with separate features, and must be compared, for assessment equity purposes, against other buildings with similar characteristics.

The Board finds the best evidence of assessment equity for Improvement #1 to be board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$10.00 to \$10.87 per square foot of living area. Improvement #1's assessment of \$8.68 per square foot of living area falls below the range established by the best comparables in this record. The Board finds the best evidence of assessment equity for Improvement #2 to be board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$10.87 to \$11.37 per square foot of living area. Improvement #2's assessment of \$10.10 per square foot of living area falls below the range established by the best

comparables in this record. The appellant's comparables were given diminished weight because they included a coach house, and the improvement for the coach house was not disclosed. Therefore, the Board was unable to accurately compare the subject's improvements to the appellant's comparables. 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.



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Chairman



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Member

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Member



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Member

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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: June 24, 2016



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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.