



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

APPELLANT: Ana Diaz
DOCKET NO.: 12-34252.001-R-1
PARCEL NO.: 03-09-210-005-0000

The parties of record before the Property Tax Appeal Board are Ana Diaz, the appellant(s); 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: \$ 2,948
IMPR.: \$ 22,052
TOTAL: \$ 25,000

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 consists of a two-story dwelling with 2,580 square feet of living area of frame construction. The dwelling was constructed in 1972. Features of the home include a partial basement, a fireplace and a one and one-half-car garage. The

property has a 6,207 square foot site and is located in Wheeling Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six suggested comparables. The information consists of a chart that lists the comparables' Permanent Index Numbers ("PINS"), square footage, age, and building market value per square foot. The chart also has a column with the heading "Recent Sale"; however, no recent sale data is listed. The appellant also submitted a copy of the subject's Property Tax Appeal Board decision from 2011, docket 11-32803.001-R-1. The decision indicates the subject's assessment was reduced to \$19,668 based on an agreement by the appellant and the board of review.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,000. The subject's assessment reflects a market value of \$257,998 or \$100.00 per square foot of living area, including land, when applying the 2012 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.69% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The board of review also submitted a brief that argued the subject is not entitled to a rollover of the Board's 2011 decision as the appellant did not provide evidence that the subject was owner occupied. In addition, the board of review's evidence states that the subject property does not receive a homeowner's exemption.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 market value to be the board of review's comparable sales. These comparables sold for prices ranging from \$109.93 to \$149.88 per square foot of living area, including land. The subject's assessment reflects a market value of \$100.00 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

Additionally, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

In addition, the record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2011 assessment. The record does not contain evidence that the subject is an owner occupied dwelling. The board of review submitted evidence that the subject does not receive a homeowner's exemption. As such, the Board finds the subject does not meet the elements required by Section 16-185 of the Property Tax Code. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment, based on the Board's prior year reduction, is not warranted.

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.

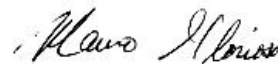
Chairman



Member



Member



Member



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: September 18, 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.