



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

APPELLANT: Javier Chaidez
DOCKET NO.: 13-24307.001-R-1
PARCEL NO.: 18-13-307-024-0000

The parties of record before the Property Tax Appeal Board are Javier Chaidez, 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: \$ 1,562
IMPR: \$ 6,810
TOTAL: \$ 8,372

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 2013 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 one-story dwelling with 679 square feet of living area of frame construction. The dwelling was constructed in 1957. Features of the home include a full basement and a one-car garage. The property has a 3,125 square

foot site and is located in Lyons Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment equity as the bases of the appeal. In support of this argument the appellant submitted information on three equity and sales comparables in addition to FEMA information, a waterproofing bill, and photos. Appellant's comparables #2 and #3 are prorated with other parcels. The appellant also submitted a market analysis that contained twelve sales comparables. Eight of the sales are foreclosure sales and three of the sales are short sales.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,372. The subject's assessment reflects a market value of \$83,720 or \$123.30 per square foot of living area, including land. The subject's improvement assessment is \$6,810, or \$10.03 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparable and four sales comparables.

In written rebuttal, the appellant listed differences between the appellant's comparables and the subject property. The appellant also submitted a new comparative market analysis and four new comparables.

Conclusion of Law

The appellant's additional comparables and new market analysis, submitted on rebuttal, were given no weight by the Board pursuant to Section 1910.66 (c), which states: Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code 1910.66(c)).

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 appellant's comparables #2 and #3 and board of review comparables #1 and #2. These comparables had improvement assessments that ranged from a \$2.46 to \$14.35 per square foot of living area. The subject's assessment of \$10.03 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.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the sales listed on the appellant's grid sheet occurred from 1993 to 2009. The Board finds that these sale dates are too distant in time from the January 1, 2013 assessment date at issue to be useful in providing a range in which the subject's assessment should fall. In addition, the Board finds that the appellant's sales, listed in the originally submitted competitive market analysis, are given no weight as the appellant failed to provide the circumstances surrounding the ten foreclosure and short sales. Based on this evidence the Board finds 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

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: April 24, 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.