



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

APPELLANT: Eufemio Garcia
DOCKET NO.: 13-28403.001-R-1
PARCEL NO.: 21-31-419-046-0000

The parties of record before the Property Tax Appeal Board are Eufemio Garcia, the appellant(s); 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:

LAND: \$ 2,100
IMPR.: \$18,058
TOTAL: \$20,158

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 two improvements. Improvement #1 is a two-story, two-unit apartment building with a 2,076 square feet. It is 104 years old. Improvement #2 is a one-story single-family dwelling with 660 square feet of living area. It is 89 years old. The property has a 3,000 square foot site and is located in Hyde Park Township, Cook County. The subject is classified as a class 2 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 a grid sheet with information on five comparable sales. The grid sheet includes a section titled, "Property Equalization Value," in which adjustments were made to the comparable properties. The properties have unadjusted sale prices that range from \$5.48 to \$82.63 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,158. The subject's assessment reflects a market value of \$201,580 or \$73.68 per square foot of living area, including land, when applying the 2013 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment the board of review submitted information on four comparable sales. The comparables range in sale price from \$68.18 to \$91.14 per square foot of living area, including land.

In written rebuttal, the appellant differentiated the board of review's comparable properties from the subject property.

At hearing, the appellant presented his sale comparables and stated he has difficulty collecting rent from the tenants of the subject property. Additionally, the appellant stated that the subject was listed for sale; however, he received low offers: ranging from \$40,000 to \$45,000. The board of review's representative stood on the previously submitted evidence and offered an assessor's office printout of the subject property. The printout indicates the subject contains two improvements. The administrative law judge accepted the printout into evidence, without objection, and marked it "Exhibit #1." Upon questioning from the board of review's representative, the appellant stated the subject property has two improvements.

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 gave no weight to the adjustments listed on the appellant's grid sheet as there was no credible testimony at hearing regarding the adjustments. The Board finds the best evidence of market value to be the appellant's unadjusted comparable sales and the board of review's comparable sales #1 and #3. These comparables sold for prices that ranged from \$5.48 to \$91.14 per square foot of living area, including land. The subject's total assessment reflects a market value of \$73.68 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. The Board notes that the appellant's comparable #4 sold for \$82.63 per square foot of living area, which is above the subject's current market value of \$73.68 per square foot of living area, including land. 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



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: December 19, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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