



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

APPELLANT: Celia Penuelas
DOCKET NO.: 13-29793.001-R-1
PARCEL NO.: 17-19-309-018-0000

The parties of record before the Property Tax Appeal Board are Celia Penuelas, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$5,356
IMPR.: \$39,910
TOTAL: \$45,266

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 situated on one parcel. Dwelling #1 is a three-story multi-family improvement of masonry exterior construction. Dwelling #1 is approximately 124 years old and has 3,600 square feet of living area. Features of the building include a full unfinished basement. Dwelling #2 is a three-story multi-family improvement of masonry exterior construction. Dwelling #2 is approximately 124 years old and has 3,600 square feet of living area. Features of the building include a full unfinished basement.¹ The subject's property has a 2,976 square foot site and is located in Chicago, West Chicago Township, Cook County. The subjects are classified as a class 2-11 under the Cook County Real Property Assessment Classification Ordinance.

¹ Information regarding the features of dwelling #1 and dwelling #2 was found on the board of review's property record cards.

The appellant contends assessment inequity as the basis of the appeal. The appellant stated that dwelling #1 and dwelling #2 had an improvement assessment of \$39,910 or \$11.09 per square foot of living area; however, that calculation was arrived at by dividing the combined improvement assessment for both of the subjects by the living area of one dwelling. In support of this argument the appellant submitted information on four equity comparables for dwelling #1 and #2. The comparables are improved with two-story or three-story multi-family dwellings of frame and masonry or masonry exterior construction that range in age from 119 to 141 years old. The dwellings range in size from 3,476 to 4,122 square feet of living area and have improvement assessments ranging from \$18,850 to \$30,139 or from \$5.08 to \$7.31 per square foot of living area. Based on this evidence, the appellant requested the total assessment be reduced to \$26,299.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,266. Dwelling #1 has an improvement assessment of \$19,233 or \$5.34 per square foot of living area. Dwelling #2 has an improvement assessment of \$20,677 or \$5.74 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 dwelling #1 and the same four equity comparables for dwelling #2. The board of review's evidence also included a brief that reiterated the appellant submitted comparables for dwelling #1, however, the property actually contains two improvements. The appellant failed to submit comparables for dwelling #2. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted information on a total of eight suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables due to their lack of descriptive information about the improvements which prevents a meaningful analysis to determine the similarities of the comparables to the subject property. The Board gave less weight to the board of review's comparable #4 due to its crawl-space foundation when compared to the subjects' full unfinished basement. The Board finds the board of review's comparables #1, #2 and #3 were similar when compared to the subject in location, age, exterior construction and features. These comparables had improvement assessments that ranged from \$5.93 to \$6.60 per square foot of living area. Dwelling #1's improvement assessment of \$5.34 and dwelling #2's improvement assessment of \$5.74 per square foot of living area falls below the range established by the most similar 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



Member



Acting 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 23, 2016



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.