



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

APPELLANT: Benero Martinez  
DOCKET NO.: 13-32693.001-R-1  
PARCEL NO.: 13-06-306-024-0000

The parties of record before the Property Tax Appeal Board are Benero Martinez, the appellant(s), by attorney Edward P. Larkin, Attorney at Law in Des Plaines; 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:** \$13,246  
**IMPR.:** \$27,586  
**TOTAL:** \$40,832

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 and one-half-story dwelling of frame and masonry construction with 1,627 square feet of living area. The dwelling is 91 years old. Features of the home include a full basement, one fireplace and a two-car garage. The property has a 14,718 square foot site and is located in Jefferson Township, Cook County. The property is a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment equity and a contention of law as the bases of the appeal. The appellant's contention of law is that the subject's assessment should be reduced as the board of review reduced the subject's 2014 assessment. The Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979) courts found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment." The appellant's

evidence indicates the subject's 2014 assessment was reduced by the board of review from \$40,832 to \$37,537. The appellant argued that pursuant to Hoyne, the subject's 2013 assessment should be reduced to \$37,537. 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) The Board notes that the appellant did not submit comparables in support of the assessment equity argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,832. The subject property's improvement assessment is \$27,5568, or \$16.96 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.

### **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 Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$17.50 to \$21.91 per square foot of living area. The subject's improvement assessment of \$16.96 per square foot of living area falls below 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's contention of law is based on Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1<sup>st</sup> Dist. 1979) which held a, "substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The Board finds the record includes evidence of a 2014 assessment reduction for the subject property. This year is within the 2013 triennial assessment cycle that is the subject of this appeal. However, the Board finds that the evidence indicates that the 2014 assessment was reduced from \$40,832 to \$37,537. The Board finds this reduction is not a "substantial reduction" as required by Hoyne. Id. Therefore, the Board finds that a reduction in the subject's assessment on this basis 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. 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: September 22, 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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