



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

APPELLANT: Gonzalo D. Escobar
DOCKET NO.: 13-34979.001-R-1
PARCEL NO.: 11-32-114-031-1023

The parties of record before the Property Tax Appeal Board are Gonzalo D. Escobar, the appellant(s), by attorney David Lavin, of Schiller Strauss & Lavin PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds A Reduction 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: \$590
IMPR.: \$2,860
TOTAL: \$3,450

Subject only to the State multiplier as applicable.

ANALYSIS

This appeal comes before the Board on the Petition by the appellant, dated May 19, 2016, for application of Section 16-185 of the Property Tax Code (35 ILC 200/16-185; 86 Ill.Admin.Code §1910.50(h)) for a direct appeal. The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 12-21870.001-R-1. The Board entered its decision to reduce the assessment on April 22, 2016. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal.

The subject property is a residential condominium unit contained in a 63 year-old, 42-unit, three-story residential condominium building of masonry construction. Pursuant to the Official Rules of the Property Tax Appeal Board, evidence from both parties in support of their respective opinions of the subject's market value as of the assessment date or equity of the assessment was requested.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different

from that of the prior year. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that the assessment as established in the prior year's appeal is appropriate.

"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.