



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

APPELLANT: Laura Salgado
DOCKET NO.: 14-26513.001-R-1
PARCEL NO.: 15-03-308-026-0000

The parties of record before the Property Tax Appeal Board are Laura Salgado, the appellant, by attorney John S. Xydakis of the Law Offices of John S. Xydakis 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: \$2,835
IMPR.: \$10,184
TOTAL: \$13,019

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 2014 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 has a 4,537 square foot site that is located in Melrose Park, Proviso Township, Cook County. The parties disagree on the number of improvements that are located on the subject property's site. The board of review maintains that the subject is improved with **two** multi-family dwellings. The appellant stated the subject property has one multi-family dwelling and a detached two-car garage. The property is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

As an initial issue, the appellant completed Section III –Description of Property of the residential appeal form. The stated the subject property consists of a one-story dwelling of frame and masonry construction. The dwelling is approximately 43 years old and has 1,632 square feet of living area. Features include a concrete slab foundation and a two-car garage. The appellant submitted photographic evidence of the subject property to support these claims. The appellant's

photograph appears to depict a one-story dwelling and a detached garage at the rear of the property.

With its “Notes on Appeal”, the board of review presented descriptions of the subject property’s two dwellings. Both improvements are listed as two-story dwellings of frame construction. Each dwelling has 1,632 square feet of living area and a partial finished basement. Dwelling #1 is listed as 87 years old and dwelling #2 as 43 years old. The two dwellings are located on a site containing just 3,300 square feet of land area. The board of review did not submit any photographic evidence of the subject property with the “Notes on Appeal”.

The board of review also presented the parcel characteristic sheets for the subject’s two improvements. The Board finds the parcel characteristic sheets contradict the information listed on the grid analysis. The property characteristic sheets revealed different descriptions of the subject’s story height, foundation, exterior construction, and land area. The two dwellings are described as one-story dwellings with frame and masonry exterior construction and concrete slab foundations. The two dwellings are described as having a three-car garage and are located on a site with 4,537 square feet of land area. The board of review did not submit any photographic evidence with the property characteristic sheets.

The board of review also submitted a supplemental brief written by a board of review analyst that briefly addressed the number of improvements on the subject property. The analyst stated that printouts of the subject’s property characteristic sheets were enough evidence of the existence of two improvements on the property: “Attached are printouts from the Cook County Assessor’s ASIQ system showing the multiple improvements on the parcel.” The board of review did not submit any photographic evidence of the subject property with the supplemental brief.

After reviewing the information in the record, the Board finds the appellant’s photographic evidence to be more persuasive. The appellant submitted a photograph of the subject property which reveals the subject was improved with a single one-story dwelling and a garage. Moreover, the information the appellant provided with Section V – Equity Grid Analysis corroborates the photographic evidence. The board of review submitted no photographic evidence to support its claim and what evidence it did provide was contradictory. For the purposes of this appeal, the Board finds the subject property was improved with a single one-story dwelling and a garage.

With respect to the primary issue, the appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that have the same assigned neighborhood and classification codes as the subject. The comparable dwellings are from 27 to 116 years old and contain from 1,713 to 1,992 square feet of living area. The comparables have improvement assessments ranging from \$9,849 to \$11,174 or from \$5.57 to \$6.24 per square foot of living area. The appellant also submitted a map showing the location of the subject property and the comparable properties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$9,156 or \$5.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$23,188 was disclosed. The subject property has an improvement assessment of \$20,353 or \$12.47 per square foot of living area. The board of review presented descriptions and assessment information on four suggested comparable properties with the same assigned neighborhood code as the subject property. The dwellings are from 91 to 103 years old and contain from 1,408 to 1,765 square feet of living area. These properties have improvement assessments ranging from \$11,908 to \$14,134 or from \$8.00 to \$9.11 per square foot of living area. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented assessment data on a total of seven suggested comparables. The Board finds that all of the comparables submitted had higher improvement assessments than the subject property. The comparables had improvement assessments that ranged from \$5.57 to \$9.11 per square foot of living area. The subject's improvement assessment of \$12.47 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.¹

¹ In determining a new assessment for the subject property, the Board takes notice that the appellant's comparable #3 was very similar to the subject in nearly every characteristic. The appellant's comparable #3 had an improvement assessment of \$6.24 per square foot of living area.

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

Acting 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: June 23, 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 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.