



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

APPELLANT: Roy Esteviz
DOCKET NO.: 14-27599.001-R-1
PARCEL NO.: 26-06-204-029-0000

The parties of record before the Property Tax Appeal Board are Roy Esteviz, 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 **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: \$1,750
IMPR.: \$2,167
TOTAL: \$3,917

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 consists of two improvements. Improvement #1 is a two-story apartment building of frame construction with 3,156 square feet of living area. Improvement #2 is a two-story apartment building of frame construction with 436 square feet of living area. The improvements were constructed in 1890 and is located in Chicago, Hyde Park Township, Cook County.

The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal. In support of the market value argument, the appellant submitted five sale comparables which sold from February 2013 to April 2014 for prices ranging from \$7,000 to \$18,000 or \$2.61 to \$5.95 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 \$14,382 which reflects a market value of \$143,820 or \$40.04 per square foot of living area, land included, when using the 2014 level of assessment for class 2 properties of 10% as determined by the Cook County Real Property Classification Ordinance. The improvement assessment for improvement #1 is \$10,293 and for improvement #2 is \$2,339.

In support of its contention of the correct assessment the board of review submitted four equity comparables for each improvement.

At hearing, the board of review analyst, Ms. Gabriella Nicolau, reviewed the evidence submitted and testified that the subject contains two improvements, a class 2-11 and class 2-06 property. The board of review objected to the appellant's evidence as improper based on its rendering an opinion of value when it is not an appraisal prepared by an appraiser licensed by the State of Illinois. The board of review analyst also stated that the appellant's sale comparable evidence includes adjustments without any foundation regarding qualifications of preparer to make such adjustments. The Board finds that there was no foundation for the adjustments, opinions and conclusions made in that grid. However, the Board may consider the raw, unadjusted sale data submitted by the appellant. The analyst and appellant's attorney also tendered unrelated Board decisions which were marked as "Exhibits A and B", respectively. The appellant's attorney, Ms. Nancy Pina, reviewed the evidence submitted and stated that the appellant's evidence only pertains to improvement #1.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value regarding improvement #1 to be the appellant's comparables. These similar comparables sold for prices ranging from \$2.61 to \$5.95 per square foot of living area, including land. The subject's assessment regarding improvement #1 reflects a market value of \$38.16 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is 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: October 20, 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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