



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

APPELLANT: Mihaela Cordos
DOCKET NO.: 14-28715.001-R-1
PARCEL NO.: 13-12-228-039-0000

The parties of record before the Property Tax Appeal Board are Mihaela Cordos, 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 **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: \$2,140
IMPR.: \$21,997
TOTAL: \$24,137

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 a 1,427 square foot parcel of land improved with a 59-year old, two-story, masonry, attached, single-family dwelling. The property is located Jefferson Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant submitted three comparables. These comparables are two-story, masonry, attached, single family dwellings that range: in age from 54 to 59 years; in size from 1,232 to 1,337 square feet of building area; and in improvement assessment from \$12.99 to \$14.82 per square feet of building area.

In addition, the appellant submitted a letter asserting that the subject's square footage is incorrectly listed by the count. The appellant argues the subject contains 1,232 square feet which

reflects the square footage of comparable #1, the most similar comparable to the subject. The appellant included a copy of a portion of a Sidwell Map with the subject's parcel and comparable #1's parcel circled in black. There are no improvement descriptions listed on this map.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject of \$24,137 with an improvement assessment of \$21,997. In support of the assessment the board of review submitted four equity comparables. These comparables are described as two-story, masonry, attached, single-family dwellings ranging: in age from 58 to 59 years; in size from 1,232 to 1,410 square feet of building area; and improvement assessment from \$14.78 to \$16.02 per square foot of building area.

Conclusion of Law

As to the subject's size, the Board finds the appellant has failed to submit sufficient evidence to show that the county has incorrectly listed the size of the subject's improvement. Therefore, the Board finds the subject contains 1,508 square feet of building area which reflects an improvement assessment of \$14.59 per square foot of building area.

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 best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables #3, and #4. These comparables, located on the same sidwell block as the subject, had improvement assessments that ranged from \$14.78 to \$15.12 per square foot of building area. The subject's improvement assessment of \$14.59 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 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.