



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

APPELLANT: Elis Maldonado
DOCKET NO.: 14-28966.001-R-1
PARCEL NO.: 13-31-123-018-0000

The parties of record before the Property Tax Appeal Board are Elis Maldonado, the appellant(s), by attorney Robert J. Paul, Attorney at Law 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 **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: \$ 3,750
IMPR.: \$ 16,025
TOTAL: \$ 19,775

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story dwelling of masonry construction. The dwelling is 85 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,750 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$156,000 as of June 11, 2010. The appraisal states that the subject is vacant, and, therefore, it is not owner occupied. In the sales comparison approach to value, the appraiser utilized four completed sales, a pending sale, and an active listing. The completed sales all took place in March 2010 or April 2010. The appraisal also states that the subject's improvement size is 1,202 square feet of living

area. In support of the subject's improvement size, the appraisal included drawings and measurements of the subject, and stated that the appraiser inspected the subject. The appellant requested that the subject's assessment be reduced to 10.00% of the appraisal's estimate of market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,775. The subject's assessment reflects a market value of \$197,750 when applying the 2014 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables. The board of review's evidence states that the subject's improvement size was 1,170 square feet of living area. No evidence was submitted in support of the subject's improvement size.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 1,202 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10 15. The appellant submitted the appraisal in support of the assertion that the subject's improvement size was 1,202 square feet of living area, which included measurements and drawings of the subject, and stated that the appraiser inspected the subject. The board of review did not present any evidence to support its claim that the subject's improvement size was 1,170 square feet of living area. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's improvement size is 1,202 square feet, which results in a market value of \$164.52 per square foot of living area, including land, when applying the 2014 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

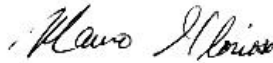
The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board does not find the appraisal submitted by the appellant persuasive. The appraisal has an effective date of June 11, 2010. The relevant lien date in this appeal is January 1, 2014. 35 ILCS 200/9-155. The appraisal's effective date is almost three and one-half years removed from the relevant lien date of January 1, 2014. Therefore, the Board finds that the appraisal is too remote in time to accurately depict the subject's market value as of January 1, 2014. However, the Board will look to the raw sales data submitted by the parties, including the raw sales data found in the sales comparison approach of the appellant's appraisal.

The Board finds the best evidence of market value to be board of review comparables #1, #2, and #3. These comparables sold for prices ranging from \$188.54 to \$196.49 per square foot of living

area, including land. The subject's assessment reflects a market value of \$164.52 per square foot of living area, including land, which is below the range established by the best comparables in this record. The comparables found in the sales comparison approach to value in the appellant's appraisal were given diminished weight because they all occurred in 2010, and, therefore, are too remote in time to accurately depict the market for the subject as of January 1, 2014. Additionally, the pending listing and active listing found in the sales comparison approach to value in the appellant's appraisal were given diminished weight because they were not completed sales. Based on this record, the Board finds a reduction in the subject's assessment is not 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.



Chairman



Member



Member



Acting 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: _____

April 21, 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.