



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

APPELLANT: Baltazar Olmos  
DOCKET NO.: 15-24046.001-R-1  
PARCEL NO.: 19-12-214-023-0000

The parties of record before the Property Tax Appeal Board are Baltazar Olmos, the appellant by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd. 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:** \$2,362  
**IMPR.:** \$24,691  
**TOTAL:** \$27,053

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 2015 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 3,150 square foot site improved with two buildings. Building #1 consists of a 1.5-story multi-family building of frame construction with 2,172 square feet of living area. The building is approximately 113 years old with a full basement finished with an apartment. Building #2 is a 2-story multi-family building of frame construction with 1,479 square feet of living area. The building is approximately 113 years old with a full unfinished basement. The property is located in Chicago, Lake Township, Cook County. Each building is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. With respect to building #1 the appellant used five comparables improved with four, 2-story multi-family buildings and one, 1.5-1.9 story multi-family dwelling of frame construction that range in size from 2,024 to 2,212 square feet of living area. The dwellings range in age from 95 to 113 years old. Four

comparables have a slab foundation and one has a full basement with a recreation room. One comparable has a 1-car detached garage. These properties have improvement assessments ranging from \$11,038 to \$11,627 or from \$5.06 to \$5.45 per square foot of living area. The appellant requested the improvement assessment for building #1 be reduced to \$11,484 or approximately \$5.29 per square foot of living area.

With respect to building #2 the appellant used five comparables improved with two-story multi-family buildings of frame construction that range in size from 1,360 to 1,496 square feet of living area. The dwellings range in age from 97 to 122 years old. Four comparables have a slab foundation and one has a crawl space foundation. One comparable has a 1-car detached garage. These properties have improvement assessments ranging from \$8,589 to \$9,681 or from \$5.98 to \$6.68 per square foot of living area. The appellant requested the improvement assessment for building #2 be reduced to \$9,390 or approximately \$6.35 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,053. Building #1 has an improvement assessment of \$14,536 or \$6.69 per square foot of living area and building #2 has an improvement assessment of \$10,155 or \$6.87 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables improved with two-story multi-family buildings of frame or masonry construction that range in size from 1,680 to 2,054 square feet of living area. The buildings range in age from 89 to 122 years old. Three comparables have a full basement with one having a recreation room. Each comparable also has a 1.5-car or a 2-car garage. These properties have improvement assessments ranging from \$10,702 to \$15,054 or from \$6.37 to \$7.33 per square foot of living area.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to building #1 the Board finds the best comparables to be appellant's comparable #4 and board of review comparables #3 and #4. These properties were most similar to the subject in features and size. These properties have improvement assessments ranging from \$5.44 to \$7.33 per square foot of living area. Building #1 has an improvement assessment of \$6.69 per square foot of living area, which is within the range of the best comparables in the record. Less weight was given the appellant's remaining comparables due to differences in foundations. The Board gives less weight to board of review comparables #1 and #2 due to differences from the subject in size.

With respect to building #2, the Board finds the best comparables to be the appellant's comparables and board of review comparables #1 and #2. The Board finds that the appellant's comparables and board of review comparables #1 have inferior foundations than the subject property, which would require upward adjustments. Appellant's comparable #3 and board of review comparables #1 and #2 each have a garage whereas the subject property has no garage, requiring an upward adjustment. These comparables have improvement assessments ranging from \$5.98 to \$7.04 per square foot of living area. The subject property has an improvement assessment of \$6.87 per square foot of living area, which is within the range established by the comparables and well supported when considering the different features. The Board gave less weight to board of review comparables #3 and #4 due to differences from the subject property in size.

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.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: \_\_\_\_\_

May 15, 2018



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

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