



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

APPELLANT: Trino Santoyo  
DOCKET NO.: 15-32574.001-R-1  
PARCEL NO.: 17-05-315-019-0000

The parties of record before the Property Tax Appeal Board are Trino Santoyo, 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:** \$9,144  
**IMPR.:** \$60,379  
**TOTAL:** \$69,523

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 is improved with two buildings. Building #1 consists of a three-story multi-family residential structure of masonry construction with 4,626 square feet of living area. The building is 121 years old. Features of the structure include an unfinished basement. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Building #2 consists of a two-story dwelling of frame construction with 1,080 square feet of living area. The building is 121 years old. Features of the structure include an unfinished basement. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. The buildings are situated on a 3,048 square foot site and are located in Chicago, West Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables for each building, however, comparable #5 is a duplicate of comparable #4 for Building #1.

With respect to Building #1, the comparables consist of two-story multi-family residential structures of masonry or frame construction. They range from 106 to 117 years old. None of the comparables are located within the same neighborhood code as the subject. Two of the comparables have multi-car garages. Three of the comparables have unfinished basements, while one comparable has a slab foundation. One of the comparables has central air-conditioning. The comparables have improvement assessments ranging from \$17,755 to \$22,325 or from \$3.88 to \$4.76 per square foot of living area.

With respect to Building #2, the comparables consist of two-story dwellings of masonry, frame or frame and masonry construction and range from 94 to 137 years old. Three of the comparables have unfinished basements and two of the comparables have slab foundations. Three of the comparables have 1.5 car or two-car garages. The comparables have improvement assessments ranging from \$10,398 to \$15,435 or from \$9.62 to \$12.85 per square foot of living area.

Based on the above evidence, the appellant has requested a reduction in the subject's improvement assessment to \$32,470 or \$5.69 per square feet of living area. (Appellant did not break out these numbers between the two buildings.)

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,523. Building #1 has an improvement assessment of \$41,355 or \$8.94 per square foot of living area. Building #2 has an improvement assessment of \$19,024 or \$17.61 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 for each building. All of the comparables are located within the same neighborhood code as the subject.

As to Building #1, the comparables consist of three-story multi-family dwellings of masonry construction that range from 122 to 135 years old, all located within the same neighborhood code as the subject. Three of the comparables have unfinished basements and one comparable has a finished basement apartment. Two of the comparables have two-car garages and two do not have garages. The buildings range in size from 4,410 to 4,850 square feet of living area and have improvement assessments ranging from \$42,984 to \$46,164 or from \$8.94 to \$10.28 per square foot of living area.

As to Building #2, the comparables consist of three two-story dwellings and one three-story dwelling of frame or masonry construction that range from 98 to 141 years old, all located within the same neighborhood code as the subject. All of the comparables have unfinished basements. None of the comparables have a garage. Two of the comparables have central air-conditioning. The buildings range in size from 1,072 to 1,690 square feet of living area and have improvement assessments ranging from \$21,921 to \$29,889 or from \$17.69 to \$20.45 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains seventeen assessment comparables for the Board's consideration. With respect to Building #1, the Board gave less weight to all of appellant's comparables as none are located within the same neighborhood code as the subject. In addition, all of the comparables are two-story structures, dissimilar to the subject. Finally, comparable #4 has a slab foundation, inferior to the subject. The Board gave less weight to board of review comparable #3 due to its dissimilar features when compared to the subject. The Board finds the board of review's comparables #1, #2 and #4 to be most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$42,894 to \$46,164 or from \$8.94 to \$10.28 per square foot of living area. The subject's improvement assessment of \$41,355 or \$8.94 per square foot of living area falls below the range established by the most similar comparables on an overall basis and within the range on a per square foot basis.

With respect to Building #2, appellant's comparables #2 and #4 are inferior to the subject as they have slab foundations. Less weight was given to the board of review's comparable #3 as it is a three-story structure, dissimilar to the subject. Further, comparables #1 and #3 as both have central air-conditioning, superior to the subject. The Board finds appellant's comparables #1, #3 and #5 and board of review's comparables #2 and #4 to be most similar to the subject in location, design, age, dwelling size and features. These comparables had improvement assessments that ranged from \$11,384 to \$29,094 or from \$9.62 to \$20.45 per square foot of living area. The subject's improvement assessment of \$19,024 or \$17.61 per square foot of living area fall within the range established by the most similar comparables.

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

AGENCY

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