



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

APPELLANT: Ernesto Perez
DOCKET NO.: 15-32579.001-R-1 through 15-32579.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ernesto Perez, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-32579.001-R-1	16-36-427-004-0000	5,100	20,057	\$25,157
15-32579.002-R-1	16-36-427-005-0000	5,100	0	\$5,100

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 two parcels, one of which is improved with a two-story building of masonry construction. The building is approximately 122 years old and has 3,235 square feet of building area. Features include a full basement with finished area, central air conditioning and a two-car garage. The parcel with the improvement, identified as PIN 16-36-427-004-0000, has a 3,000 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is classified as a class 2-12 mixed-use property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends improvement assessment inequity as the basis of the appeal for the improvement situated on PIN 16-36-427-004-0000. The land assessments for both parcels, identified as PIN 16-36-427-004-0000 and PIN 16-36-427-005-0000, were not contested. In support of this improvement inequity argument, the appellant submitted information on five

equity comparable properties located within the same assessment neighborhood code and/or same street as the subject. The comparables are improved with one, one-story mixed-use building; three, two-story mixed-use buildings; and one, three-story mixed-use building of frame, masonry or frame and masonry exterior construction containing from 2,904 to 3,360 square feet of building area. The comparables range in age from 96 to 144 years old and have partial or full unfinished basements. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$14,859 to \$19,945 or from \$4.91 to \$5.94 per square foot of building area. Based on this evidence, the appellant requested within the "Addendum to Petition" the improvement assessment for PIN 16-36-427-004-0000 be reduced to \$16,553 or \$5.12 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" for PIN 16-36-427-004-0000 disclosing the total assessment for the subject of \$25,157. The subject property has an improvement assessment of \$20,057 or \$6.20 per square foot of living area. In support of its contention of the correct assessment, the board of review in its "Board of Review Notes on Appeal" submitted information on four equity properties located within the same assessment neighborhood code, same block, same street and/or .25 of a mile from the subject property. The comparables were improved with two-story mixed-use buildings of frame or masonry exterior construction containing from 2,586 to 3,492 square feet of building area. The comparables range in age from 109 to 122 years old. Three comparables have partial or full unfinished basements. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$21,436 to \$25,079 or from \$6.61 to \$8.43 per square foot of building area. Based on this evidence, the board of review requested that the assessment be confirmed for the property.

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 Board gave greater weight and finds the best evidence of assessment equity to be the appellant's comparable #3 along with the board of review comparables #1 and #2 because they are located in the same assessment neighborhood code and same street as the subject property. In addition, these comparables are similar to the subject in design, exterior construction, age, building size, foundation and features. These comparables had improvement assessments that ranged from \$14,859 to \$23,092 or from \$5.12 to \$7.93 per square foot of building area. The subject's improvement assessment of \$20,057 or \$6.20 per square foot of building area is within the range of the best comparables contained in this record. The Board gave less weight to the both parties remaining comparables due to their location, dissimilar design, smaller building size and/or different foundation. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment does not warrant a

reduction. 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: June 19, 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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