



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

APPELLANT: Gilbert M Font
DOCKET NO.: 15-34200.001-R-1
PARCEL NO.: 16-15-217-002-0000

The parties of record before the Property Tax Appeal Board are Gilbert M Font, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$3,281
IMPR.: \$15,103
TOTAL: \$18,384

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 parcel is improved with a two-story masonry multi-family dwelling. The dwelling is 117 years old and contains 2,480 square feet of living area. It features a full unfinished basement. The site contains 3,125 square feet of land area and is located in neighborhood code 102 in Chicago, West Chicago Township, Cook County. It is classified as a class 2-11 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 information on six comparable properties. They are described as two-story multi-family dwellings built between 1894 and 1904. They range in size from 2,274 to 2,396 square feet of living area and feature full unfinished basements. One comparable features a one-car garage. The comparables are located in neighborhood code 102. They sold between July 2014 and January 2015 for prices ranging from \$9,900 to \$60,100 or from \$4.17 to \$26.43 per square foot of living area including land. The appellant did not report class information, exterior

construction or site sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$3,407 or a market value of approximately \$34,070 or \$13.74 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,384. The subject's assessment reflects a market value of approximately \$183,840 or \$74.13 per square foot of living area, land included.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as class 2-11 two-story masonry multi-family dwellings. They range in age from 107 to 127 years old and range in size from 2,190 to 2,866 square feet of living area. They feature full unfinished basements. One comparable has a one-car garage. The comparables are located in neighborhood code 102 on sites ranging in size from 2,952 to 3,625 square feet of land area. The comparables sold between December 2012 and November 2015 for prices ranging from \$200,000 to \$217,000 or from \$69.78 to \$99.09 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant asserted the appellant's comparables were better than the board of review comparables.

Conclusion of Law

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.

When market value is the basis of the appeal, site size must be considered in determining the degree of similarity of the comparables to the subject. The Board finds the appellant did not provide any information on site sizes of the comparables. The Board therefore gave less weight to the appellant's comparables.

The Board also gave less weight to board of review comparable #1 based on the sale date in 2012 which is less indicative of market value as of the subject's assessment date of January 1, 2015. The Board finds board of review comparables #2, #3 and #4 are most similar to the subject in location, style, exterior construction, age, dwelling size, site size and most features. These comparables sold from April 2015 to November 2015 for prices ranging from \$203,500 to \$217,000 or from \$86.85 to \$99.09 per square foot of living area including land. The subject's assessment reflects a market value of \$183,840 or \$74.13 per square foot of living area including land which is below the range established by the most similar comparables in the record on both a total market value basis as well as a per square foot basis.

Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gilbert M Font, by attorney:
Jessica Hill-Magiera
Attorney at Law
790 Harvest Drive
Lake Zurich, IL 60047

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602