



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

APPELLANT: Marcos Guzman  
DOCKET NO.: 15-34775.001-R-1  
PARCEL NO.: 17-31-400-017-0000

The parties of record before the Property Tax Appeal Board are Marcos Guzman, 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:** \$5,312  
**IMPR.:** \$11,165  
**TOTAL:** \$16,477

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 dwelling. The dwelling is 127 years old and contains 1,540 square feet of living area. It features a full finished basement. The site contains 3,125 square feet of land area and is located in neighborhood code 60 in Chicago, South Chicago Township, Cook County. It is classified as a class 2-05 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 five comparable properties. They are described as two-story dwellings built between 1889 and 1900. They range in size from 1,439 to 1,920 square feet of living area. Two comparables have no basements, three feature unfinished basements and one has a 1.5-car garage. The comparables are located in neighborhood code 60 within 1.13 miles of the subject. They sold between May 2014 and April 2015 for prices ranging from \$38,000 to

\$130,000 or from \$24.90 to \$73.07 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 \$7,095 or a market value of approximately \$70,950 or \$46.07 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 \$16,477. The subject's assessment reflects a market value of approximately \$164,770 or \$106.99 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 2-05 two-story frame or masonry dwellings. They range in age from 123 to 137 years old and range in size from 1,344 to 1,550 square feet of living area. Three feature full unfinished basements and one is on a crawl-space foundation. Two comparables have two-car garages. The comparables are located in neighborhood codes 30, 41 and 50 on sites ranging in size from 1,800 to 3,125 square feet of land area. The comparables sold between June 2012 and August 2015 for prices ranging from \$250,000 to \$345,000 or from \$174.03 to \$231.70 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 and that board of review comparables #2 and #4 were 2-3 miles from the subject.

### **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.

Initially the Board finds none of the comparables submitted by either party were particularly similar to the subject. The Board gave little weight to the appellant's comparables because counsel for the appellant failed to disclose lot sizes for the comparables which does not allow for a meaningful comparison by the Property Tax Appeal Board. The board of review comparables were in different neighborhood codes than the subject and, according to the appellant, comparables #2 and #4 were over two miles distant from the subject. None of the board of review comparables had finished basements and one was on a crawl-space foundation. Board of review comparables #1 and #3 had sale dates in 2012 which are less indicative of market value as of the subject's assessment date of January 1, 2015.

Despite distances from the subject and dissimilarities in features, the Board finds board of review comparables #2 and #4 are similar to the subject in site size, style, exterior construction, age and dwelling size. These comparables sold in August 2014 and August 2015 for \$268,000 and \$250,000 or for \$174.03 and \$186.01 per square foot of living area including land, respectively. The subject's assessment reflects a market value of \$164,770 or \$106.99 per square foot of living

area including land which is supported 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

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