



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

APPELLANT: Cesar Gonzalez
DOCKET NO.: 15-34815.001-R-1
PARCEL NO.: 13-35-104-004-0000

The parties of record before the Property Tax Appeal Board are Cesar Gonzalez, 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: \$4,095
IMPR.: \$31,613
TOTAL: \$35,708

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 two-story mixed-use building of masonry exterior construction with 3,380 square feet of building area. The building is approximately 99 years old. Features include a partial unfinished basement and central air conditioning. The property has a 3,150-square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the inequity argument the appellant submitted information on five equity comparables located within the same neighborhood code as the subject property. The comparables consist of two-story mixed-use buildings that range in age from 54 to 114 years old. The comparables had features with varying degrees of similarity when compared to the subject. The buildings range in

size from 3,177 to 3,550 square feet of building area and are situated on sites ranging in size from 3,125 to 4,405 square feet of land area. The comparables have improvement assessments ranging from \$24,023 to \$28,363 or from \$6.77 to \$8.52 per square foot of building area. Comparables #1 and #4 sold in December 2013 and February 2014 for prices of \$80,181 and \$165,000 or \$23.32 and \$47.05 per square foot of building area including land.

In support of the overvaluation argument, the appellant disclosed the subject was purchased on December 4, 2013 for a price of \$197,500 as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Warranty Deed. Based on this evidence, the appellant requested the total assessment be reduced to \$31,331.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,708. The subject's assessment reflects a market value of \$357,080 or \$105.65 per square foot of building area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of \$31,613 or \$9.35 per square foot of building area.

In support of the subject's assessment, the board of review submitted information on four equity comparables located within the same block or .25 of a mile from the subject property. The comparables are improved with two-story or three-story mixed-use buildings that range in age from 94 to 102 years old. The comparables had features with varying degrees of similarity when compared to the subject. The buildings contain 3,000 or 5,975 square feet of building area and are situated on sites that contain 3,150 and 6,156 square feet of land area. The comparables have improvement assessments ranging from \$28,068 to \$40,435 or from \$6.77 to \$10.66 per square foot of building area. Comparable #1 sold in November of 2013 for a price of \$160,000 or \$53.33 per square foot of building area including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part 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 on this basis.

The Board gave less to the December 2013 sale of the subject property, which is not proximate in time to the January 1, 2015 assessment date at issued. Furthermore, the Board finds that the appellant failed to disclose if the property was advertised for sale, the manner on how it was advertised and the length of time on the market, which are important elements when demonstrating the sale had the elements of an arm's length transaction. The Board also gave less weight to the appellant's comparable #1 and the board of review's comparable #1 due to their 2013 sale dates which are not proximate in time to the January 1, 2015 assessment date. Less

weight was also given to the appellant's comparable #4 due to the Board recognizing that one sale does not define a market. Based on this record the Board finds the appellant failed to demonstrate overvaluation and no reduction is justified on this basis.

The taxpayer also 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 on this basis.

The parties submitted information on a total of nine suggested equity comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 due to their dissimilar foundation, newer age and/or dissimilar building design when compared to the subject property. Less weight was also given to the board of review's comparable #2 due to its larger building size when compared to the subject property. The Board finds the appellant's comparables #4 and #5 and the three remaining board of review comparables are more similar when compared to the subject in location, age, building size, design, exterior construction and/or other features. These comparables had improvement assessments ranging from \$8.25 to \$10.66 per square foot of building area. The subject's improvement assessment of \$9.35 per square foot of building area falls within the range established by the best comparables in this record. 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 on this basis.

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: July 17, 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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