



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

APPELLANT: Gregorio Rivera
DOCKET NO.: 15-35422.001-R-1
PARCEL NO.: 13-35-303-005-0000

The parties of record before the Property Tax Appeal Board are Gregorio Rivera, 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: \$4,062
IMPR.: \$57,238
TOTAL: \$61,300

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 improvements situated on one parcel. Building #1 is a three-story mixed-use building of masonry exterior construction with 3,798 square feet of building area. The building is approximately 107 years old and has a partial unfinished basement. Dwelling #2 is a two-story dwelling of frame or masonry exterior construction¹ with 2,101 square feet of living area. The dwelling is approximately 128 years old and has a crawl space foundation. The subject property has a 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County. Under the Cook County Real Property Assessment

¹ In their grid analyses, the appellant reports that Dwelling #2 has a masonry exterior construction whereas the board of review reports it has a frame exterior construction. The Board finds the conflicting exterior construction will not prevent the Board from determining the correct assessment of the subject property based on the evidence in the record.

Classification Ordinance, Building #1 is classified as a class 2-12 mixed-use property and Dwelling #2 is a class 2-05 property.

The appellant contends improvement assessment inequity as the basis of the appeal. The subject's land assessment was not contested. The appellant submitted a separate "Comparable Sales/Assessment Grid Analysis" each for Building #1 and Dwelling #2 and requested within their supplemental "BASIS of BRIEF" the improvement assessments for Building #1 be reduced to \$30,490 and Dwelling #2 be reduced to \$19,188.² The reduced combined total improvement assessment for both dwellings is \$49,678.

In support of its argument for Building #1, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject property. The comparables were improved with one, one-story mixed-use building; two, two-story mixed-use buildings; and two, three-story mixed-use buildings of masonry or frame and masonry exterior construction containing from 3,616 to 3,916 square feet of building area. The buildings range in age from 99 to 121 years old and have partial unfinished basements. Other features had varying degrees of similarity when compared to the subject. The comparables for Building #1 had improvement assessments that ranged from \$28,843 to \$32,151 or from \$7.59 to \$8.61 per square foot of building area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$30,490 or \$8.02 per square foot of building area.

In support of its argument for Dwelling #2, the appellant submitted information on five equity comparables, four of which are located within different assessment neighborhood codes than the subject property. The comparables were improved with two-story dwellings of frame or masonry exterior construction containing from 1,918 to 2,140 square feet of living area. The dwellings range in age from 74 to 122 years old and three comparables have full basements, one of which has finished area. Other features had varying degrees of similarity when compared to the subject. The comparables for Dwelling #2 had improvement assessments that ranged from \$17,518 to \$21,233 or from \$8.96 to \$9.92 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$19,188 or \$9.13 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,300. For Building #1, the subject property has an improvement assessment of \$36,184 or \$9.53 per square foot of building area. In support of its contention of the correct assessment for Building #1, the board of review submitted information on four equity properties located within the same assessment neighborhood code and subdivision area as the subject property. The comparables were improved with two-story mixed-use buildings of masonry exterior construction containing from 3,000 to 3,496 square feet of building area. The buildings range in age from 82 to 104 years old and two comparables have partial unfinished basements. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$31,408 to \$34,404 or from \$9.60 to \$10.47 per square foot of building area. Based on this evidence, the board of review requested that the assessment be confirmed.

² The appellant's "RESIDENTIAL APPEAL" and documentary evidence refers to Building #1 as "Line Item #002 and Dwelling #2 as "Line Item #003."

For Dwelling #2, the subject property has an improvement assessment of \$21,054 or \$10.02 per square foot of living area. For Dwelling #2, the board of review submitted information on four equity properties located within the same assessment neighborhood code and .25 of a mile from the subject property. The comparables were improved with two-story dwellings of frame exterior construction containing from 1,958 to 2,091 square feet of living area. The dwellings range in age from 112 to 137 years old and have partial or full basements, two of which have finished areas. Other features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments that ranged from \$20,517 to \$23,677 or from \$10.48 to \$11.96 per square foot of living area. Based on this evidence, the board of review requested that the assessment be confirmed.

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.

For Building #1, the parties submitted nine suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #2, #3 and #5 due to their dissimilar designs and the board of review comparables #2, #3 and #4 due to their considerably smaller building sizes or differences in foundations when compared to the subject property. As to Building #1, the Board finds the best evidence of assessment equity to be appellant's comparables #1 and #4 along with the board of review comparable #1. These comparables are most similar to the subject in location, design, exterior construction, age, building size, foundation and features. The comparables had improvement assessments that ranged from \$7.59 to \$10.06 per square foot of building area. Building #1 has an improvement assessment of \$9.53 per square foot of building area which is within the range established by the most similar comparables contained in this record on a per-square-foot basis.

For Dwelling #2, the parties submitted nine suggested comparables for the Board's consideration, none of which were truly similar to the subject property. Both parties' comparables differed from the subject in location, age and/or foundation. As to Dwelling #2, the comparables had improvement assessments that ranged from \$8.96 to \$11.96 per square foot of living area. Dwelling #2 has an improvement assessment of \$10.02 which is within the range established by the comparables contained within this record on a per-square-foot basis.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessments for Building #1 and Dwelling #2 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

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