



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

APPELLANT: Moses R. Arce
DOCKET NO.: 15-35572.001-R-1
PARCEL NO.: 32-29-222-006-0000

The parties of record before the Property Tax Appeal Board are Moses R. Arce, 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 **A Reduction** 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: \$859
IMPR.: \$3,608
TOTAL: \$4,467

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 frame multi-family dwelling. The dwelling is 121 years old, contains 1,942 square feet of living area and features a full, unfinished basement. The site contains 3,125 square feet of land area and is located in neighborhood 101 in Chicago Heights, Bloom 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 1885 and 1910 and ranging in size from 1,830 to 2,330 square feet of living area. The comparables feature full unfinished basements and three have one or two-car garages. They are located in neighborhood code 101. They sold between May 2014 and November 2015 for prices ranging from \$5,000 to \$54,900 or from \$2.73 to \$23.79 per square foot of living area including land. The appellant did not report information on

classification codes, exterior construction or land sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$1,614 or a market value of approximately \$16,140 or \$8.31 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 \$7,928. The subject's assessment reflects a market value of approximately \$79,280 or \$40.82 per square foot of living area, land included when applying the Cook County Real Property Assessment Ordinance level of assessment for class 2 property.

In support of its contention of the correct assessment the board of review submitted information on three comparables, only one of which had recently sold. Comparable #2 sold in October 2013 for \$29,900 or \$14.01 per square foot of living area including land. The comparables had varying degrees of similarity when compared to the subject. 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 are better than the board of review comparables in that two comparables were not recent sales and the one comparable that had sold was dated.

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 evidence in the record supports a reduction in the subject's assessment.

Initially, the Board finds none of the comparables submitted by either party were particularly similar to the subject and sold proximate in time to the subject's assessment date of January 1, 2015. The Board gave no weight to board of review comparables #1 and #3 since they had not recently sold and do not address the overvaluation argument. The Board gave less weight to board of review comparable #2 based on its sale date in 2013 which is less indicative of market value as of the subject's assessment date of January 1, 2015. The Board takes note that the one sale submitted by the board of review does not support the subject's assessment. Despite these deficiencies, the Board finds the evidence in the record supports a reduction in the assessment of the subject.

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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