



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

APPELLANT: Zenaida Brosas
DOCKET NO.: 15-35649.001-R-1
PARCEL NO.: 13-13-300-017-0000

The parties of record before the Property Tax Appeal Board are Zenaida Brosas, 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 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: \$9,374
IMPR.: \$49,292
TOTAL: \$58,666

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. Improvement #1 is a two-story mixed-use building of masonry exterior construction with 4,222 square feet of building area. The building is 116 years old and has a partial unfinished basement and a one-car garage. Improvement #2 is a two-story dwelling of frame exterior construction with 816 square feet of living area. The dwelling is 95 years old. Neither party provided information on the subject's basement area for Improvement #2; however, this will not prevent the Board from determining the correct assessment of the subject property based on the evidence in the record. The subject property has a 4,687 square foot site and is located in Chicago, Jefferson Township, Cook County. Under the Cook County Real Property Assessment Classification Ordinance, Improvement #1 is classified as a class 2-12 property and Improvement #2 is classified as a class 2-05 property.

The appellant contends improvement assessment inequity as the basis of the appeal.¹ The subject's land assessment was not contested. The appellant submitted a separate "Comparable Sales/Assessment Grid Analysis" each for Improvement #1 and Improvement #2 and requested within their supplemental "BASIS OF BRIEF" the improvement assessments for Improvement #1 be reduced to \$34,675 and Improvement #2 be reduced to \$14,617. The reduced combined total improvement assessments for both improvements is \$49,292.

The appellant's "RESIDENTIAL APPEAL" has an improvement assessment of \$47,206 for Improvement #1 or \$11.18 per square foot of building area. In support of its argument for Improvement #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 two, two-story mixed-use buildings and three, three-story mixed-use buildings of masonry exterior construction containing from 4,096 to 4,377 square feet of building area. The buildings range in age from 64 to 103 years old. Features had varying degrees of similarity when compared to the subject. For Improvement #1, the comparables had improvement assessments that ranged from \$19,431 to \$35,844 or from \$4.47 to \$8.31 per square foot of building area.

The appellant's "RESIDENTIAL APPEAL" has an improvement assessment of \$17,310 for Improvement #2 with a corrected per square foot of living area assessment of \$21.21.² In support of its argument for Improvement #2, the appellant submitted information on five equity comparables located within a different assessment neighborhood code than the subject property. The comparables were improved with one, one-story dwelling and four, two-story dwellings of frame exterior construction containing from 1,147 to 1,259 square feet of living area. The dwellings range in age from 69 to 102 years old. Features had varying degrees of similarity when compared to the subject. The comparables for Improvement #2 had improvement assessments that ranged from \$16,000 to \$16,951 or from \$13.07 to \$14.07 per square foot of living area.

The board of review submitted the "Board of Review Notes on Appeal" for only Improvement #1. Improvement #1 has an improvement assessment of \$47,206 or \$11.18 per square foot of building area. In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on four equity properties located within the same neighborhood, same block and/or .25 of a mile from the subject property. The comparables were improved with two-story mixed-use buildings of frame or masonry exterior construction containing from 2,318 to 2,754 square feet of building area. Other features had varying degrees of similarity when compared to the subject. For Improvement #1, the comparables have improvement assessments ranging from \$28,425 to \$46,723 or from \$11.35 to \$19.47 per square foot of building area. Based on the evidence, the board of review requested that the assessments for Improvement #1 be confirmed. The board of review did not present any information for Improvement #2.

¹ The appellant's counsel presented a separate "RESIDENTIAL APPEAL" and documentary evidence for each of the two improvements. In the appellant's documentary evidence, Improvement #1 is identified as "Class 2-12, Line Item #002" and Improvement #2 is identified as "Class 2-05, Line Item #003."

² The appellant's grid analysis for Improvement #2 used an incorrect improvement assessment per square foot. The correct improvement assessment of \$21.21 per square foot of living area was ascertained by dividing the improvement assessment for Improvement #2 by its square foot of living area.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

For Improvement #1, the parties submitted nine suggested comparables for the Board's consideration. As to Improvement #1, the Board finds the best evidence of assessment equity to be the appellant's comparables. These comparables were most similar to the subject in size and relatively similar to the subject in age and features. The appellant's comparables had improvement assessments ranging from \$4.47 to \$8.31 per square foot of building area. Improvement #1's improvement assessment of \$11.18 per square foot of building area is above the range of the most similar comparables contained in this record on a per-square-foot basis. Less weight was given to the board of review comparables due to their considerably smaller building sizes. The Board finds the subject's improvement assessment warrants a reduction based on the comparables presented by the appellant.

For Dwelling #2, the appellant submitted five suggested comparables for the Board's consideration. The Board finds the only evidence of improvement assessment equity was presented by the appellant and was not refuted by the board of review. The appellant's comparables had improvement assessments ranging from \$16,000 to \$16,951 or from \$13.07 to \$14.07 per square foot of living area. The subject's improvement assessment of \$17,310 or \$21.21 per square foot of living area is above the range established by the appellant's comparables contained in this record. The Board finds the subject's improvement assessment warrants a reduction based on the comparables presented by the appellant.

Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement for Improvement #1 and Improvement #2 were inequitably assessed and a reduction in the subject's assessment is 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

AGENCY

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

APPELLANT

Zenaida Brosas, by attorney:
Timothy E. Moran
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

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