



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

APPELLANT: Lorenzo Rojas
DOCKET NO.: 15-37280.001-R-1
PARCEL NO.: 13-19-412-036-0000

The parties of record before the Property Tax Appeal Board are Lorenzo Rojas, the appellant(s); 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: \$3,997
IMPR.: \$14,628
TOTAL: \$18,625

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 one and one-half-story, single-family dwelling of frame construction with 1,490 square feet of living area. The dwelling was constructed in 1918 and is located in Chicago, Jefferson Township, Cook County. The property is a class 2-03 per the Cook County Real Property Classification Ordinance.

The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal. In support of the market value argument, the appellant submitted three sale comparables which sold from June 2001 to August 2012 for prices ranging from \$85,000 to \$312,000. In support of the comparables, black and white exterior photographs and Redfin printouts were submitted for the subject and the sale comparables. Lastly, the appellant's pleadings regarding Section IV- Recent Sale Data confirmed: the subject was purchased on November 20, 2012 for \$87,000 or \$58.40 per square foot of living area, including land; that the parties to the transaction were not related; the seller's

mortgage was not assumed; and that the subject was advertised for sale using a realtor. In support of the 2012 sale, the appellant submitted a copy of the settlement statement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,723. The subject's assessment reflects a market value of \$227,230 or \$152.50 per square foot of living area, land included, when using the 2015 level of assessment for class 2-03 properties of 10% as determined by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted four equity comparables.

In rebuttal, the appellant distinguished the board of review's comparables and submitted sale information for comparables #1, #2, and #3. In support, the appellant submitted REDFIN printouts for the three sale comparables.

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

The Board finds that the subject's sale price in November 2012 is reflective of the market value in 2012 and not the 2015 tax lien year. The 2012 sale date is too far removed in time from the January 1, 2015 lien date. Lastly, the year the subject was sold was in a different assessment triennial than the 2015 tax year.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #2 and the board of review's comparable #1. These similar comparables sold for prices ranging from \$61.33 to \$137.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$152.50 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: September 22, 2017



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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