



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

APPELLANT: Carlos Oliva
DOCKET NO.: 15-39408.001-R-1
PARCEL NO.: 20-04-307-028-0000

The parties of record before the Property Tax Appeal Board are Carlos Oliva, 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 **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: \$2,857
IMPR.: \$11,755
TOTAL: \$14,612

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 one-story frame dwelling. The dwelling is 127 years old and contains 800 square feet of living area. Features include a partial unfinished basement and a two-car garage. The site contains 3,175 square feet of land area. It is located in neighborhood 52 in Chicago, Lake Township, Cook County and is classified as a class 2-02 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 four comparable properties. They are described as one-story dwellings built in 1885 or 1890. They range in size from 778 to 945 square feet of living area. The comparables have features with varying degrees of similarity as compared to the subject. The comparables are located in neighborhood codes 52, 51 and 293. They sold between August 2013 and July 2014 for prices ranging from \$29,900 to \$55,500 or from \$34.73 to \$58.73 per square foot of living area including land. The appellant did not report class information, exterior

construction or site sizes for the comparables. Based on this evidence, the appellant requested the total assessment be reduced to \$4,509 or a market value of approximately \$45,090 or \$56.36 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 \$14,612. The subject's assessment reflects a market value of approximately \$146,120 or \$182.65 per square foot of living area, land included.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. They are described as class 2-02 one-story frame or masonry dwellings. They range in age from 56 to 137 years old and range in size from 833 to 980 square feet of living area. The comparables have features with varying degrees of similarity as compared to the subject. The comparables are located in neighborhood code 52 on sites ranging in size from 3,000 to 4,125 square feet of land area. The comparables sold between January and May 2015 for prices ranging from \$149,000 to \$266,000 or from \$169.32 to \$277.08 per square foot of living area including land. 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 were better than the board of review comparables and cited differences between the board of review comparables and the subject.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties submitted a total of eight comparables for the Board's consideration. The Board gave less weight to appellant's comparables #2, #3 and #4 based on different neighborhood codes than the subject, dissimilar finished basement and/or sale occurring in 2013 which is dated and less indicative of market value as of the subject's assessment date of January 1, 2015. The Board also gave less weight to board of review comparables #1 and #3 based on newer age and/or dissimilar finished basement as compared to the subject. Despite lack of site sizes and/or some differences in features, the Board finds appellant's comparable #1 and board of review comparables #2 and #4 are most similar to the subject in location, style, age and dwelling size. These comparables sold from July 2014 to April 2015 for prices ranging from \$45,000 to \$183,000 or from \$57.84 to \$219.69 per square foot of living area including land. The subject's assessment reflects a market value of \$146,120 or \$182.65 per square foot of living area including land which is within the range established by the most similar comparables in the record on both a total market value basis as well as a per square foot basis. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued 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

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

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