



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

APPELLANT: Richard Miranda
DOCKET NO.: 15-40610.001-R-1
PARCEL NO.: 32-17-411-014-0000

The parties of record before the Property Tax Appeal Board are Richard Miranda, 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: \$1,800
IMPR.: \$1,274
TOTAL: \$3,074

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story multi-family dwelling of masonry exterior construction with 1,708 square feet of living area. The dwelling is approximately 65 years old. Features include a partial finished basement and central air conditioning. The property has a 6,002-square foot site and is located in Chicago Heights, Bloom Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant requested the Board to accept the instant appeal as a direct appeal from the Property Tax Appeal Board's November 20, 2018 decision to reduce the subject's assessment in docket #14-34533.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$3,042 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2014 and 2015 are within the same

general assessment period for Bloom Township. (86 Ill.Admin.Code §1910.90(i)). In a letter dated December 20, 2018, the appellant requested the direct appeal be accepted for the 2015 tax year.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales. Two dwellings have different neighborhood codes than the subject property. The comparables consist of 2-story multi-family dwellings that were built from 1923 to 1962. The comparables have partial or full basements, one of which has finished area. One of the comparables has central air conditioning and two comparables have 2-car garages. The dwellings range in size from 1,654 to 2,366 square feet of living area and are situated on sites ranging in size from 3,125 to 10,737 square feet of land area. The comparables sold from May 2013 to April 2015 for prices ranging from \$25,000 to \$55,650 or from \$12.68 to \$29.41 per square foot of living area, including land. Based on this evidence, the appellant requested the total assessment be reduced to \$2,812 or \$16.46 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 \$13,294. The subject's assessment reflects a market value of \$132,940 or \$77.83 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on three comparable sales with the same classification code as the subject property. The dwellings have different neighborhood codes than the subject property. The comparables consist of one, 3-story and two, 2-story dwellings that range in age from 40 to 104 years old. Two comparables have full basements, one of which has finished area. The dwellings range in size from 2,572 to 6,270 square feet of living area and are situated on sites ranging in size from 6,137 to 15,120 square feet of land area. The comparables sold from January 2013 to January 2014 for prices ranging from \$138,500 to \$340,000 or from \$53.85 to \$63.50 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 critiqued the board of review's submission noting the sales presented are larger than the subject property and that the appellant's evidence supports a reduction in the subject property.

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

The parties submitted seven comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #3 and #4 due to their dissimilar ages and distant locations when compared to the subject property. Less weight was also given to the board of review comparable sales due to their larger dwelling sizes and distant locations when compared to the subject property. The Board finds the appellant's comparables sales #1 and #2 are proximate in time to the January 1, 2015 assessment date and are more similar when compared to the subject in location, age, dwelling size, design and most features. These comparables sold in May or October 2013 prices of \$25,000 and \$38,900 or \$15.11 and \$17.81 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$132,940 or \$77.83 per square foot of living area, including land, which falls above the best comparable sales established in this record. Based on this evidence the Board finds the subject is overvalued and a reduction in the 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: September 17, 2019



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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